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FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1929-30

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Introductory.

Main Divisions of the Indian Accounts.

The main divisions are:—

- (1) Revenue.
- (2) Capital.
- (3) Debt.
- (4) Remittance.

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the surplus or deficit which determines the feasibility of reduction, or the necessity for increase, of taxation. The second division deals with expenditure met usually from borrowed funds, such expenditure being incurred with the object either of increasing concrete assets of a material character, or of reducing recurring liabilities, such as those for future pensions by payment of the capitalised value, and also final receipts of a capital nature intended to be applied as a set off to capital expenditure, such as contributions received from Indian States or Railways for Railway construction. The third division comprises receipts and payments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads: under which appear all cash remittances from one treasury to another, besides those which are necessary to accommodate items in transit between different branches of the accounts Department or between the Home Treasury and India. Credits and debits taken to these heads in the first instance are cleared eventually by adjustment under final heads.

It may be explained that the transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period.

The cash basis system is, however, unsuitable for recording the transactions and presenting at any time the true state of affairs of Government Commercial undertakings which are run on strictly commercial principles. A special accounting procedure has, therefore, been prescribed for these undertakings according to which only such items, as capital invested by Government in the concern and profit or loss arising out of the activities of the concern, which show the financial effect of the undertaking on the Public Accounts, are recorded under the appropriate Revenue or Expenditure major head, while for all other receipts and payments connected with the activities of the undertaking a banking account is kept at the treasury under the head "P—Deposits and Advances, etc.—Personal Deposits". The detailed accounts of this class of undertaking are maintained outside the regular accounts in the proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

Sections and Major Heads of Accounts.

2. Inside each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into the Major Heads of Accounts. The Sections are distinguished by letters of the alphabet, a double letter denoting the capital portion of the particular set of transactions, while the Major Heads are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. A complete list of the Sections classified under the four main divisions is appended to this Note. The Major Heads comprised in each Section will be found detailed in the sectional abstract preceding the accounts of the section.

Treasury Balances, Paper Currency Reserve and Gold Standard Reserve.

3. The accounts work from balance to balance, these balances working up to the general cash balances, a small portion of which is kept in the

treasuries all over India while the bulk is deposited with the Imperial Bank of India in India and in the Bank of England in England. Outside these cash balances are the Paper Currency Reserve and the Gold Standard Reserve, the transactions of which appear in the Treasury accounts as deposit transactions only, their balances being kept entirely distinct from the cash balances.

Peculiarities of the Indian Accounts.

4. The Indian Accounts are complicated by reason of their—

(1) covering transactions not only of the Central Government but also of the Provincial Governments, with their separate resources and theoretically separate balances, and

(2) combining transactions in two currencies, rupee and sterling, the exchange relation of which varies from time to time

The present method of exhibition of the accounts is the outcome of a series of changes which are briefly summarised below.

Summary of changes in the accounts.

5. The changes up to the end of 1878-79 were summarised in a Parliamentary Paper of 1880 which is reproduced below:—

“From the time that the East India Company ceased to be a trading Company, till 1855, the Accounts of the Revenue and Expenditure of British India were presented to Parliament in rupees so far as related to transactions in India, and in pounds for transactions in England, a general abstract being given in which the rupees were converted into sterling money, at the rate of 2s. the sicca rupee (equal to 1s. 10½d. the Company's rupee), and the final surplus or deficit was stated in pounds sterling. The Accounts showed, on the one side, the net revenue, after deducting from the gross receipts the charges of collection, refunds and drawbacks, allowances and assignments under treaties and allowances to village officers, etc. and on the other side the general charges of administration. Thus, for 1839-40, the Parliamentary Accounts, when the figures are stated in round numbers at the rate now adopted, of 2s. the Company's or Government rupee, give the revenue as £15 545,000, and the charges at £17 623,000; by transferring to the expenditure side the direct claims on the revenue, the receipts become £20,149,000, and the charges £22,227 000

“The Accounts were presented to Parliament in the old form up to and including those for the year 1853-54. It having been considered, however, that this form called for revision, separate returns were also made in compliance with orders of the House of Commons, for 1851-52, 1852-53, and 1853-54 in which there were statements showing, at the above mentioned rate of exchange, the total income and the total expenditure including in the latter direct claims on the revenue. Statements of net income were also given. In the Accounts of 1854-55 the form of these returns was adopted in place of the old form, rupees being converted into sterling at the exchange of 1s. 10½d. the Company's rupee

“In 1859 the rate of 2s. for the Government rupee (formerly called the Company's rupee) was fixed as that to be adopted in the Parliamentary Accounts, (the income and expenditure being thereby *apparently* increased by 1/10th or upwards of £2,000,000); those for 1857-58 and for all subsequent years have been so prepared.

“In the Accounts presented to Parliament for 1859-60, the interest on Guaranteed Railway capital was for the first time shown as a charge on the revenue of the year.

“In 1867-68 the policy of constructing Extraordinary, now called Productive, Works from borrowed money, and excluding the capital charge from the ordinary expenditure of the year, was sanctioned. The amount of this capital outlay is now shown in the Statement of Receipts and Disbursements under a heading of Debt Incurred, or Debt Transferred, for

Productive Public Works, and the interest on that debt is shown as a charge of the year.

"In 1870-71 the system was commenced of allotting to the Provincial Governments grants of money, with the responsibility of meeting therefrom certain charges. In that year the only financial effect was an advance of £200,000 to provide those Governments with a working balance; but in the following years the change affected the accounts in a two-fold manner; certain receipts, estimated at about £650,000, being deducted from the expenditure, both sides of the account were reduced to that extent during the years from 1871-72 to 1875-76, and expenditure to the amount of about £5,000,000 was shown in a single line as 'Allotments for Provincial Services' instead of under the several headings under which it was incurred.

"In the Accounts for 1871-72 statement of net income was abandoned, and the revenue was thenceforward shown only in gross, the direct claims thereon being included in the expenditure.

"In the Accounts for 1876-77 the mode of exhibiting the transactions of the Provincial Governments was altered. Instead of one net sum being charged under Allotments for Provincial Services, the receipts and expenditure were shown (as before 1870-71) under their proper headings, and the difference between the grants and the actual outlay was stated under the head of 'Adjusting Receipts from Provincial Governments (Provincial Deficits)' on the revenue side or 'Adjusting Payments to Provincial Governments (Provincial Surpluses)' on the expenditure side. These two headings show practically the balance by which the Government of India as banker for the Provincial Governments, is debtor to, or creditor by, those administrations.

"In the Accounts of the same year, 1876-77, the practice was introduced of showing at the foot of the Abstract of Ordinary Revenue and Expenditure, the annual revenue from Productive Public Works, and the annual charge for interest and working expenses in connection with them. In the case of the State Works which are directly managed by the Government, the whole receipts and charges are shown; in that of the Guaranteed Companies, only the net traffic receipts are given, and the interest, surplus profits, etc., which have to be defrayed from them. Previously, only the net charge upon the revenue in connection with the Guaranteed Companies was shown: by adopting the mode of showing the whole of the net traffic receipts on the one side, and the charge for interest on the other, both sides of the Account were, in 1876-77, increased by £4,705,000.

"In 1877-78, a new heading of Provincial Rates was introduced, under which were entered the receipts from the special taxation imposed on the land in 1877. In 1878-79 a further change was made, by bringing into the general account of revenue, chiefly under the head of Provincial Rates, local funds previously accounted for separately, a corresponding charge being entered under various headings on the other side. The increase to both sides of the Account caused by this alteration was about £2,850,000."

6. The changes in the accounts made subsequent to 1878-79 are indicated below. Up to 1879-80 the Provincial and Local Deficits were shown as Revenue, and the Surpluses as Expenditure, of the Government of India, in 1880-81 the Deficits were removed from the Accounts of Revenue, and the total Expenditure chargeable on the revenue of the year was arrived at by adding to or deducting from the Ordinary Expenditure the difference between the Provincial and Local Surpluses and Deficits. In 1881-82 the head 'Gain by Exchange' was removed from the Account of Revenue, and the excess of loss over gain was shown in the Account of Expenditure as "Exchange on Transactions with London." In 1882-83 the gross (instead of the net) receipts of the East Indian Railway were credited to revenue, as in the case of State lines, and the working expenses were included in the expenditure under Productive Public Works. In the Accounts of 1882-83 the General Account also was recast, the Revenue and Expenditure being shown in greater detail than before, other receipts and disbursements being for the most part shown net instead of gross and the transactions in India and England being no longer separated. At the same time, the Accounts

of Revenue and Expenditure were arranged in appropriate groups corresponding to the heads shown in the General Account. Further changes were made in the General Account in 1884-85, the most important of which related to the method of exhibition of exchange. This had previously been shown in lump under the head 'Exchange on transactions with London', which represented roughly the difference between the sterling equivalent of the Indian rupee figures converted at the conventional rate of 2s. and the actual amount received in England through the sale of Council Bills. In the year 1884-85 was introduced the system of distributing exchange over the several Major Heads of revenue and expenditure, with the result that the transactions under each of these heads were shown in tens of rupees (Rx). The Exchange in respect of debt and remittance transactions was, however, shown in lump under a separate head and any difference between the actual exchange and the sum total of the exchange adjusted as above figured in the revenue account under the head 'Exchange' in the 'Miscellaneous' group.

7. In 1899-1900 the 'Rx' system mentioned in the preceding paragraph was abandoned as a result of the rupee having attained stability at 1s 4d., rupee figures being thenceforth converted at Rs 15=£1, such trifling differences on account of exchange as occurred being distributed among the Revenue, Capital and Debt Sections of the Account and shown in lump sums except under capital heads. In 1906-07, the Railway transactions were shown *net*, the working expenses being taken in reduction of gross receipts, and certain other changes of a minor character were introduced. In 1907-08, there was a regrouping of Military charges, the Royal Indian Marine and Military Works transactions, till then included with corresponding transactions in the Civil Department, being transferred to the Military Section of the Accounts. From 1920-21 the accounts were prepared on the basis of the rate of 2s per rupee for the conversion of English sterling transactions into rupees, and from 1921-22 the difference between the conventional rate and the average rate of Exchange, *i.e.*, the average of the daily Calcutta telegraphic transfer rates on London, was distributed over the several Major Heads of revenue and expenditure. Minor changes of detail were introduced from time to time, among which may be mentioned the unification of the heads 'Posts' and 'Telegraphs' as a result of the amalgamation of the two Departments, the bifurcation of several heads owing to expansion of Departmental activities and the introduction of a separate head for the adjustment of transfers between Imperial and Provincial Governments, till then adjusted by an increase or decrease of the Provincial share of Land Revenue and by a corresponding decrease or increase of the Imperial share.

8. A complete recasting of the Accounts was rendered necessary by the Reforms Scheme and opportunity was then taken to introduce a number of improvements, all of which were given effect in the accounts for the year 1921-22. The major changes are very briefly summarised below :—

- (i) The exhibition of Provincial transactions as a separate entity rendered necessary by the grant of Provincial autonomy, and the consequent re-arrangement of the subsidiary accounts on the basis of Governments instead of areas.
- (ii) The regrouping of the Sections and Major Heads, in which special attention was paid to the more complete exhibition of the transactions of Commercial Departments.
- (iii) The framing of the accounts on a rupee basis, the sterling figures being converted into rupees instead of *vice versa*.

9. Throughout these Accounts, a distinction has been drawn between items relating to Provincial revenues and those relating to the areas in which receipts and payments take place. Thus a column headed by the name of a province alone (*vide* Accounts Nos. 2, 3, 5, 6, 14—16, etc.) is to be taken as referring to a geographical area, while in the heading of a column the entries in which are intended to show the revenues or expenditure of a Province the word 'Government' has been inserted.

In the subsidiary statements the column ' other areas ' includes Central transactions in Provincial areas which are not shown separately to avoid undue elaboration.

10. The following changes of importance have been introduced since the year 1922-23 :—

- (i) The opening of new capital Major Heads in the different Sections of the Accounts for the exhibition of expenditure of a capital nature undertaken by Local Governments from borrowed funds.
- (ii) The grouping of all forms of remittance transactions under 'Sec. T—Remittances', that Section being amplified so as to cover all remittances between England and India. The revised method of grouping is shown in the Appendix to this Note.
- (iii) The opening of a new Section "M —Extraordinary Items", with two Major Heads for the record of special receipts and charges of a non-recurring character, so as to distinguish them from the ordinary revenue and expenditure of Government.
- (iv) The separation of Railway finance from the general finances of the Government of India and the constitution of a Depreciation and a Reserve Fund for Railways. This is more fully described in the general note to the Railway Sections (Sections B. and BB) of these accounts.
- (v) The introduction of a commercial system of accounts in the Indian Posts and Telegraphs and the Indo-European Telegraph Departments, with a separate Depreciation Fund for each of these Departments. This is fully described in the general note to the Posts and Telegraphs Sections (Sections D. & DD).
- (vi) The constitution of a Provincial Loans Fund for systematising the arrangement for loans and advances made by the Central Government to the Provincial Governments, involving, *inter alia*, the opening of a new Deposit head "Provincial Loans Fund" under Section "P—Deposits and Advances" for the record of transactions in connection with the Fund.
- (vii) The adoption by Government of a debt redemption scheme for the eventual redemption of all debt of the Central Government.
- (viii) As a result of the fixation of the rate of exchange at 1s. 6d. to the rupee with effect from the 1st April 1927, the accounts from 1927-28 have been prepared on the basis of Rs. 13½ to the pound sterling in converting sterling transactions into rupees.
- (ix) The changes in the constitution of the old Famine Insurance Fund, involving the creation of the new Famine Relief Fund to provide, as its main and primary object, for expenditure on Famine Relief proper.
- (x) The institution of a 'Military Reserve Fund' in connection with the scheme for the regulation of the stabilised Military Budget with effect from 1928-29, and the opening, in connection therewith, of two new major heads 'XXXVIII-A—Transfers from the Military Reserve Fund' and '50-A—Transfers to the Military Reserve Fund' in the Revenue Section of the accounts, and also of a new Central Ledger head 'Military Reserve Fund' under 'Section P—Deposits and Advances'
- (xi) The reconstruction on a commercial basis of the accounts of the Lighthouse Administration in India from 1929-30, necessitating the opening of two separate major heads 'XX(I)' and '27(1)—Lighthouses and Lightships' in the revenue section and the capital major head "56E. II.—Capital expenditure on Lighthouses and Lightships" in the capital section of the accounts.

APPENDIX.

LIST OF SECTIONS.

I.—Revenue—

A.—Principal heads of Revenue.

AA.—Principal Revenue Heads:—

Forest and other Capital Outlay charged to Revenue.

B.—Railway Revenue Account.

BB.—Railway Capital Outlay charged to Revenue.

C.—Irrigation Revenue Account.

CC.—Irrigation Capital Outlay charged to Revenue.

D.—Posts and Telegraphs Revenue Account.

DD.—Posts and Telegraphs Capital Outlay charged to Revenue.

E.—Debt Services.

F.—Civil Administration.

FF.—Civil Administration Capital Outlay charged to Revenue.

G.—Currency and Mint.

H.—Civil Works.

HH.—Capital Outlay on Civil Works and Miscellaneous Public Improvements charged to Revenue.

J.—Miscellaneous.

JJ.—Miscellaneous Capital Outlay charged to Revenue.

K.—Military Services.

L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

M.—Extraordinary Items.

II.—Capital—

AA.—Principal Revenue Heads:—

Forest and other Capital Outlay not charged to Revenue.

BB.—Railway Capital Outlay not charged to Revenue.

CC.—Irrigation Capital Outlay not charged to Revenue.

DD.—Posts and Telegraphs Capital Outlay not charged to Revenue.

FF.—Civil Administration—Capital Outlay not charged to Revenue.

GG.—Currency and Mint Capital Outlay not charged to Revenue.

HH.—Capital Outlay on Civil Works and Miscellaneous Public Improvements not charged to Revenue.

JJ.—Miscellaneous Capital Outlay not charged to Revenue.

III.—Debt—

N.—Public Debt.

O.—Unfunded Debt.

P.—Deposits and Advances.

Q.—Loans and Advances by the Central Government.

R.—Loans and Advances by Provincial Governments.

S.—Advances from the Provincial Loans Fund.

IV.—Remittance—

T.—Remittances—

I.—Remittances within India:—

(a) Between treasuries.

(b) Between Provinces or Departments under different audit circles.

II. Remittances between England and India.

(a) Remittance Account.

Purchases and sales of Sterling and other transfers.

(i) Sterling purchased in India.

(ii) Sterling sold in India.

(iii) Sterling taken over in London.

(iv) Transfers through Paper Currency Reserve.

(v) Transfers through Gold Standard Reserve.

Note 1.—The opening and closing balances are shown under the head 'Cash Balances.'

Note 2.—In an account showing purely Central transactions, an additional adjusting head is necessary for showing the net transactions of Provincial Governments and this is shown under the head 'Balances of Provincial Governments' (*vide* Account No. 7).

GENERAL ACCOUNTS.

	PAGE.
1-A.—GENERAL ACCOUNT OF REVENUE AND EXPENDITURE	2 and 3
1-B. „ „ OF RECEIPTS AND DISBURSEMENTS	4 and 5
2—ACCOUNT OF REVENUE BY MAJOR HEADS	6 to 11
3 „ OF EXPENDITURE BY MAJOR HEADS	12 to 17
4-A. „ OF REVENUE IN ENGLAND	18 to 21
4-B. „ OF EXPENDITURE IN ENGLAND	22 to 27
5 & 6.—ACCOUNTS OF REVENUE AND EXPENDITURE OF THE CENTRAL GOVERNMENT	28 to 39
7 „ OF RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT	40 to 45
8 & 9. „ OF PROVINCIAL REVENUE AND EXPENDITURE	46 to 51
10 & 11.—ACCOUNTS OF RECEIPTS AND DISBURSEMENTS OF PROVINCIAL GOVERNMENTS	52 to 55
11-A to 11-I.—STATEMENTS OF DISTRIBUTION OF THE EXPENDITURE OF PROVINCIAL GOVERNMENTS BETWEEN RESERVED AND TRANSFERRED	56 to 73
12—STATEMENT OF VOTED AND NON-VOTED EXPENDITURE OF CENTRAL AND PROVINCIAL GOVERNMENTS	74 to 83

In these Accounts a pound sterling has been taken as the equivalent of 13½ rupees. Had this rate of exchange been realised, the sterling equivalent of any rupee figure would have been found by dividing it by 13½. The average rate of exchange during the year, *i.e.*, the average of the daily telegraphic transfer rates from Calcutta on London, being, however, Rs 13-4-154 per £, the difference between the monthly average rates and the fixed rate of £1 = Rs. 13½ on the sterling transactions has been exhibited against the respective heads under a separate column 'Exchange'. The effect of this adjustment is practically to convert the English sterling figure into rupees at an average instead of at the conventional rate of exchange. The sterling equivalent of the total figure against any head will therefore be obtained approximately by dividing the total rupee figure by the average rate given above.

NOTE.—The formula does not apply to debt and remittance heads, in respect of which no adjustment is made on account of exchange on English transactions finally booked in the Home Account. The sterling equivalent in such case will work out as follows —

(1) The Indian rupee figure divided by the average rate, *p/us*

(2) the English sterling figure, *i.e.*, the rupee figure shown in the column "England" divided by 13½.

No. 1-A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE of the
for the year ended

REVENUE	INDIA.			ENGLAND [FIRST CONVERTED INTO RS. AT 21s= RS. 12½ AND THEN LKORUSUL ADD 0.]			TOTAL INDIA AND ENGLAND.		
	Central.	Provincial.	Total.	Central.	Provincial.	Total.	Central.	Provincial.	Total.
	R	₹		R	₹	R	R	₹	R
Revenue.									
Principal Heads of Revenue—									
Customs . . .	51,27,66,229	..	51,27,66,229	...	.	...	51,27,66,229	..	51,27,66,229
Taxes on Income . . .	16,70,60,333	35,73,975	17,06,30,205	4,588	.	4,588	16,70,60,321	35,73,975	17,06,34,796
Salt . . .	6,76,46,354	.	6,76,46,354	..	.	..	6,76,46,354	..	6,76,46,354
Opium . . .	3,04,09,788	.	3,04,09,788	..	.	..	3,04,09,788	..	3,04,09,788
Other Heads	2,25,60,177	74,37,48,405	76,62,68,636	2,437	7,509	9,946	2,25,60,177	74,37,48,405	76,62,68,636
Total Principal Heads	80,04,36,814	74,73,14,871	1,54,77,51,215	7,025	7,509	14,534	80,04,43,300	74,73,22,880	1,54,77,66,740
Railways Net Receipts (including transfer from Reserve Fund).	37,14,65,518	3,03,984	37,19,39,502	—22,870	.	—22,870	37,16,42,048	3,03,984	37,19,46,632
Irrigation Net Receipt	9,96,200	7,87,11,114	7,97,07,323	—8	74,988	—74,996	9,96,201	7,86,36,126	7,96,32,327
Posts and Telegraphs Net Receipts.	—3,36,181	...	—3,36,181	4,86,082	.	4,86,082	1,49,901	.	1,49,901
Interest Receipts . . .	9,52,335	2,43,55,365	3,40,07,700	3,44,08,234	.	3,44,08,234	4,40,00,589	2,43,55,365	6,84,15,954
Civil Administration . . .	1,16,34,690	4,71,29,484	5,87,64,124	24,836	30,404	55,240	1,16,50,520	4,71,59,888	5,88,19,864
Currency and Mint	2,40,56,038	..	2,40,56,038	27,12,772	.	27,12,772	2,78,68,806	...	2,78,68,806
Civil Works . . .	22,63,737	1,05,07,103	1,28,33,860	—1,501	1,617	216	22,65,456	1,06,68,620	1,28,34,076
Miscellaneous . . .	79,08,856	2,74,22,619	3,53,81,475	16,53,557	42,360	16,95,917	95,62,413	2,74,64,979	3,70,27,392
Military Receipts . . .	2,95,96,181	..	2,95,96,181	1,02,12,562	.	1,02,12,562	3,98,08,743	...	3,98,08,743
Extraordinary Items—									
Extraordinary Receipts . . .	1,55,00,000	84,85,015	2,39,85,015	33,94,440	..	33,94,440	1,88,94,440	84,85,015	2,73,79,455
Transfers from Revenue Reserve Fund	...	15,00,000	15,00,000	...	.	...	...	15,00,000	15,00,000
Total Revenue	1,27,89,76,742	94,67,80,605	2,21,97,66,247	5,28,75,349	6,802	5,28,82,151	1,32,65,52,091	94,67,96,377	2,27,26,48,398
Miscellaneous Adjustments between Central and Provincial Governments	+3,011	—3,011	...	..	.	...	+3,011	—3,011	..
Revenue as finally distributed between Central and Provincial	1,27,89,79,753	94,67,86,494	2,21,97,66,247	5,28,75,349	6,802	5,28,82,151	1,32,68,55,102	94,67,93,296	2,27,26,48,398
TOTAL	...	...	...	..	..	...	1,32,68,55,102	94,67,93,296	2,27,26,48,398

CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in India and in England
31st March 1930.

EXPENDITURE.	INDIA			EXPENSES. [FIRST CONVERTED INTO RS AT 2/- RS 13/- AND THEN EXCHANGE ADDED.]			TOTAL INDIA AND ENGLAND		
	Central	Provincial	Total	Central	Provincial	Total	Central	Provincial	Total.
	R	R	R	R	R	R	R	R	R
Expenditure—									
Direct Demands on the Revenue	4,00,87,516	10,17,78,595	14,18,66,101	7,61,716	19,84,489	27,46,205	4,08,40,232	10,37,62,074	14,46,11,306
Forest and other Capital outlay charged to Revenue.	4,83,064	27,21,337	32,04,401	28,134		28,134	5,13,198	27,11,337	32,24,535
Railways: Interest and Miscellaneous Charges	18,80,16,810	72,097	18,80,78,907	12,24,19,875		12,24,19,875	31,04,56,655	72,097	31,05,28,752
Litigation	29,48,602	5,85,35,177	6,15,28,777	54,393	883,141	9,37,477	29,97,685	5,94,64,819	6,24,62,504
Posts and Telegraphs	82,68,606		82,68,606	4,716		4,716	82,68,322		82,68,322
Debt Services	8,27,78,453	2,70,86,318	11,07,59,771	8,90,03,974		8,90,93,974	16,58,67,427	2,70,86,818	10,88,53,745
Civil Administration	11,34,23,704	54,01,18,810	65,35,50,514	1,31,07,634	1,62,37,276	2,84,01,900	12,65,91,338	55,58,84,076	68,19,75,414
Currency and Mint	63,81,883		63,81,883	10,38,611		10,38,611	74,20,494		74,20,494
Civil Works	2,57,63,176	11,84,50,685	13,92,13,861	63,894	29,78,412	30,42,306	2,58,27,070	11,84,29,007	14,22,56,187
Miscellaneous	1,77,56,467	6,02,28,483	7,79,84,900	2,68,08,531	1,19,47,465	3,87,55,996	4,45,64,998	7,21,75,895	11,67,40,893
Military Services, including Transfer to Military Reserve Fund.	44,72,44,470	...	44,72,14,701	14,15,04,278	...	14,35,04,278	59,08,08,743	...	59,08,08,743
Extraordinary Payments.	6,062	27,948	34,010	..	..	..	6,062	27,948	34,010
Total Expenditure, Central and Provincial.	93,31,85,813	90,49,97,388	1,83,81,33,201	39,10,35,691	3,30,29,776	4,24,05,447	1,92,41,71,504	97,80,27,164	2,26,21,98,668
Surplus (+)	..	...	...	..	...	...	26,58,508	* +77,66,132	1,04,40,770
Deficit (-)	..	...	...	..	...	...
TOTAL	..	...	...	..	...	..	1,92,41,71,504	97,80,27,164	2,26,21,98,668

* The total of the surplus and deficit of the Central and Provincial Governments is shown at the end of Account No. 2.

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.	INDIA.	ENGLAND, (Sterling converted into Rs at £1=Rs. 18½.)	TOTAL.
	₹	₹	₹
Surplus	33,82,39,989	—33,55,56,891	26,83,598
Railway Capital not charged to Revenue—			
Capital contributed by Railway Companies and Indian States towards outlay on State Railways .	2,43,676	..	2,43,676
Debt, Deposits and Advances—			
Permanent Debt (net incurred)	14,37,12,012	6,02,45,272	20,39,57,284
Floating Debt (net incurred)	22,10,65,000	8,00,00,000	30,10,65,000
Unfunded Debt (net incurred)	10,23,88,994	2,80,88,477	13,04,22,471
TOTAL DEBT, DEPOSITS AND ADVANCES .	46,71,61,006	16,82,88,749	63,54,44,755
TOTAL RECEIPTS .	87,58,44,671	—16,72,72,642	68,88,72,029
Opening Balance on { India April 1st, 1929. { England (£5,245,250)	9,20,46,097 ...	... 6,99,36,669	} 16,19,82,765
GRAND TOTAL .	89,76,90,768	—9,73,36,974	80,03,54,794

GOVERNMENT OF INDIA, FOR THE YEAR 1929-30.

GOVERNMENT in *India* and in *England* for the year ended 31st March 1930.

DISBURSEMENTS.	INDIA.	ENGLAND. (Sterling converted into Rs at £1=Rs. 13½.)	TOTAL.
	₹	₹	₹
Railway, Irrigation, Posts and Telegraphs and other Capital outlay not charged to Revenue—			
Outlay on Security Printing Press	22,754	..	22,754
Construction of State Railways	13,23,30,470	16,05,03,205	30,18,33,67
Construction of Irrigation, etc., Works	2,99,477	...	2,99,477
Capital Outlay on Posts and Telegraphs	26,15,974	6,91,365	33,07,339
Capital Outlay on Vizagapatam Port	31,17,839	4,57,179	35,15,018
Capital outlay on Light Houses and Light Ships	—3,20,563	3,33,384	12,821
Currency Capital Outlay	20,992	38,640	68,632
Initial Expenditure on new Capital at Delhi	67,68,042	5,04,197	72,72,239
Payments of Commuted Value of Pensions	33,08,683	...	33,08,683
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	14,86,72,668	17,15,27,970	32,02,00,638
Debt, Deposits and Advances—			
Deposits and Advances (Net)	2,00,36,529	22,16,743	2,21,63,272
Loans and Advances by the Central Government (net Advances)	7,20,11,416	..	7,20,11,416
Remittances (Net)	30,67,36,142	—39,16,23,730	51,12,412
Balances of Provincial Governments	17,00,336	3,53,75,360	3,70,75,696
TOTAL DISBURSEMENTS	64,00,57,091	—18,24,93,657	45,75,63,434
Closing Balance on March 31st, 1930. { India	25,76,33,677	...	} 34,27,91,366
{ England (£6,886,826) . . . . .	..	8,51,57,683	
GRAND TOTAL	89,76,90,768	—9,73,35,974	80,03,54,794

No. 2—ACCOUNT of the REVENUE of *India* (both CENTRAL and PROVINCIAL), showing the
for the year ended

HEADS OF REVENUE	DETAILS OF SUBSIDIARY ACCOUNTS		India General (a)	Baluchistan	North-West Frontier Province	Madras.	Bombay	Bengal.	Item No.
	No. of account.	Page.							
A.—Principal Heads of Revenue—			₹	₹	₹	₹	₹	₹	
I.—Customs	14	95	32	3,965	1,575	5,04,91,639	10,89,28,800	18,62,37,938 ^a	1
II.—Taxes on Income	15	99	1,30,24,979	1,88,828	9,86,888	1,41,29,116	3,69,15,632	6,18,24,527 ^a	2
III.—Salt	16	103	1,62,64,682	355	..	1,47,44,661	1,57,84,206	1,84,08,666 ^a	3
IV.—Opium	17	107	...	...	..	..	..	..	4
V.—Land Revenue	18	113	3,11,717	10,95,913	21,03,921	5,21,08,474	4,79,61,982	3,24,74,242	5
VI.—Excise	19	119	33,21,821	6,75,993	10,71,625	5,92,26,006	4,11,94,851	2,26,24,989	6
VII.—Stamps	20	124	13,04,719	1,77,523	1,90,547	2,50,82,012	1,78,62,089	3,91,96,650	7
VIII.—Forest	21	129	22,35,051	29,800	8,64,377	63,55,921	79,74,964	30,52,778	8
IX.—Registration	22	134	84,366	6,813	78,195	35,57,508	12,32,781	31,69,133	9
IX. A.—Scheduled Taxes	22B	187	...	..	..	..	23,11,839	16,20,123	10
X.—Tributes from Indian States	23	140	4,19,427	...	...	9,96,519	13,26,924	67,701	11
TOTAL			3,99,66,693	21,77,690	61,98,128	22,66,99,946	36,62,24,128	36,86,85,042	12
B.—Railways—									
XIA.—State Railways—									
Commercial lines—									
Gross receipts	27	168	1,01,04,99,870	...	..	...	...	...	18
Deduct—Working Expenses	27	169	65,36,07,079	...	..	...	...	...	14
Surplus Profits paid to Indian States and Railway Companies	24	145	1,51,97,708	...	...	...	..	...	15
Net Receipts			33,96,95,083	..	...	...	..	...	16
XIB.—State Railways—									
Strategic lines									
Gross receipts	27	168	1,68,81,300	...	..	..	..	..	17
Deduct—Working Expenses	27	169	2,08,82,341	...	...	...	...	...	18
Net Receipts			—50,01,041	...	...	...	...	...	19
TOTAL NET RECEIPTS			33,46,94,042	...	...	...	...	...	20
XII.—Subsidised Companies	29	180	12,37,361	...	..	..	..	1,19,462	21
XIIA.—Railway Miscellaneous Receipts—									
Commercial Lines	31	182	1,46,03,805	...	...	...	...	..	22
Strategic Lines	31	182	3,08,604	...	..	..	...	...	23
XIIB.—Transfers from Railway Reserve Fund	27C	175	2,08,21,706	...	..	...	...	...	24
TOTAL			37,16,65,518	...	...	...	...	1,19,062	25
Carried over			41,16,82,211	21,77,190	61,98,128	22,66,99,946	31,62,24,128	36,88,04,104	26

(a) Throughout these accounts, this heading includes the Receipts and Charges connected with the Military Services, the Northern India Salt Department, the Indian States Government-Generals Council, the Revenue and Charges of the Administrations of Ajmer, Delhi, etc.

* Adjusted in India General books.

AMOUNTS received on each Account in the several PROVINCES of *British India* and in *England*
31st March 1930.

Item No.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Cooch.	Total, INDIA.	ENGLAND. (Sterling con- verted into Rs. at 21s= Rs. 100)	Exchange.	GRAND TOTAL
	R	R	R	R	R	R	Rs	Rs	R	Rs	R
1		23,60,049	7,61,07,724	9,834	.	36,65,178	...	51,27,66,229	...	...	51,27,66,229
2	90,39,402	63,93,815	1,79,01,860	49,66,198	33,50,862	18,81,557	24,484	17,06,80,208	4,560	88	17,06,84,796
3	..	.	34,41,955	777	.	1,152	.	6,76,46,854	..	..	6,76,46,854
4	3,04,09,788	..	..	..	..	...	.	3,04,09,788	..	.	3,04,09,788
5	6,85,83,600	2,57,76,663	5,32,07,008	1,77,83,092	2,04,99,257	1,20,73,920	3,87,409	33,47,08,108	2,487	31	33,47,10,626
6	1,36,85,111	1,15,07,095	1,28,29,522	1,90,81,624	1,25,44,818	66,22,845	3,87,896	20,41,28,265	..	..	20,41,28,265
7	1,80,64,667	1,15,07,572	69,57,077	1,11,34,417	67,18,131	19,93,379	1,07,896	11,12,41,479	..	..	11,12,41,479
8	61,79,638	31,57,771	2,03,66,087	9,39,275	59,97,508	35,20,008	5,71,947	6,12,43,935	7,334	88	6,12,51,857
9	13,76,865	9,83,425	6,40,718	17,07,666	6,99,669	2,09,337	8,928	1,37,02,904	6	.	1,37,02,910
10	...	...	4,14,499	..	..	.	..	40,55,461	..	.	40,55,461
11	2,19,000	1,46,144	5,350	96,449	2,40,950	6,000	...	72,23,464	...	.	72,23,464
12	14,08,57,971	6,17,81,534	10,19,24,310	5,57,19,382	5,00,50,695	2,99,77,186	14,88,560	1,54,77,51,215	14,377	157	1,54,77,65,749
13	..	..	.	..	...	...	..	1,01,04,99,870	6,43,141	3,944	1,01,11,46,955
14	...	..	.	...	...	...	...	65,56,07,079	52,75,284	27,762	66,09,10,125
15	...	...	..	..	..	.	..	1,51,07,708	...	..	1,51,07,708
16	...	...	..	..	..	.	.	33,96,96,083	-46,32,143	-23,818	33,50,69,122
17	...	...	...	...	.	...	...	1,58,81,800	...	...	1,58,81,800
18	..	...	...	...	...	...	...	2,08,82,341	295	..	2,08,82,627
19	...	..	...	...	...	...	...	-50,01,041	-283	...	-50,01,327
20	...	...	...	...	..	...	...	33,46,94,042	-46,32,429	-23,818	33,00,37,795
21	1,84,922	..	..	..	...	...	...	15,41,345	46,01,616	31,761	61,74,722
22	...	...	..	...	...	..	...	1,46,03,805	..	...	1,46,03,805
23	...	...	...	...	...	..	...	3,08,604	...	...	3,08,604
24	...	...	...	...	...	...	...	2,08,21,706	...	...	2,08,21,706
25	1,94,922	...	...	...	...	...	...	37,19,69,502	-30,813	7,943	37,19,46,632
26	14,70,42,683	6,17,81,534	10,19,24,310	5,57,19,382	5,00,50,695	2,99,77,186	14,88,560	1,91,97,20,717	-16,436	8,100	1,91,97,12,331

De account, the Posts and Telegraphs Department, the Calcutta Mint, the transactions relating to Railways, Survey and other Departments under the direct administration of the
and expenses of the British Representatives at the Courts of the principal Ruling Princes and Chiefs in India.

No. 2.—ACCOUNT of the REVENUE of India (both CENTRAL and PROVINCIAL), showing the
for the year ended

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India General (a).	Baluchistan	North-West Frontier Province.	Madras.	Bombay.	Bengal.	Item No.
	No of account.	Page.							
Brought forward			R 41,16,32,211	R 21,77,690	R 61,98,128	R 22,66,99,946	R 38,62,24,128	R 36,88,04,104	27
C.—Irrigation, etc.—									
XIII.—Works for which Capital Accounts are kept—									
Gross Receipts —									
Direct Receipts	35-A	244	22,467	55,090	18,29,566	6,88,672	34,10,547	11,51,966	28
Portion of Land Revenue due to Irrigation	33	192 to 215	95,826		1,67,254	1,37,36,859	59,51,226	..	29
			1,18,293	55,090	19,96,820	1,44,05,531	93,61,773	11,51,966	30
Deduct.—Working Expenses	36	245	88,429	34,130	10,53,491	52,67,178	63,97,042	17,16,676	31
Net Receipts			29,664	20,960	9,43,329	91,38,353	29,64,731	-5,64,710	32
XIV.—Works for which no Capital Accounts are kept—									
Direct Receipts	37-A	281	19	799	1,238	2,94,076	1,81,371	2,99,886	33
Portion of Land Revenue due to Irrigation	37-A		..	..	..	94,82,780	15,84,086	..	34
			19	799	1,238	97,26,856	17,15,457	2,99,886	35
TOTAL			29,883	21,759	9,44,567	1,86,65,209	46,80,188	-2,64,824	36
D.—Posts and Telegraphs—									
XV.—Posts and Telegraphs—									
Indian Posts and Telegraphs Department—									
Gross Receipts	39	268	11,29,49,633	..	..	..	..	..	37
Deduct.—Working Expenses	40-H	281	11,13,64,906	..	..	..	..	..	38
Net Receipts			10,84,727	..	..	..	..	..	39
Indo-European Telegraph Department—									
Gross Receipts	41	288	11,80,589	..	..	..	..	..	40
Deduct.—Working Expenses	41-H	291	26,01,497	..	..	..	..	..	41
Net Receipts			-14,20,908	..	..	..	..	..	42
TOTAL			-3,38,181	..	..	..	..	..	43
E.—Debt Services—									
XVI.—Interest	42	107	30,46,538	29,077	77,402	46,44,374	1,57,06,236	16,50,204	44
F.—Civil Administration—									
XVII.—Administration of Justice	48	375	79,874	36,160	1,91,768	16,47,286	17,35,978	13,14,024	45
XVIII.—Jails and Convict Settlements	49	342	2,96,206	4,596	1,35,679	10,61,454	5,49,225	10,46,576	46
XIX.—Police	50	349	3,74,501	10,283	66,616	11,89,074	11,82,454	12,45,362	47
XX.—Ports and Pilotage	51	354	1,053	..	..	2,515	1,97,256	(b) 21,73,960	48
XX (a).—Lighthouses and Lightships	51E	320	6,578	..	..	2,40,310	5,60,652	(c) 3,15,376	49
XXI.—Education	55	378	98,929	43,651	64,089	7,86,769	16,59,092	14,11,468	50
XXII.—Medical	56	385	2,82,114	5,122	36,899	8,47,934	14,28,539	11,76,698	51
XXIII.—Public Health	57	389	3,13,334	52	1,611	2,60,870	12,32,138	1,81,629	52
XXIV.—Agriculture	58	394	23,10,458	15,706	31,814	3,14,841	3,54,585	6,08,464	53
XXV.—Industries	59	400	36,052	..	..	7,86,124	4,307	6,74,795	54
XXVI.—Miscellaneous Departments	61	411	14,20,051	2,533	1,816	8,80,891	2,31,956	(d) 1,30,989	55
XXVI-A.—Indian Stores Department	60-A	406	13,93,732	..	..	..	..	..	56
TOTAL			67,13,481	1,18,068	5,20,292	80,17,468	91,38,082	1,07,79,241	57
Carried over			42,10,56,232	23,46,534	77,50,389	26,82,28,997	39,57,46,664	38,09,88,725	58

AMOUNTS received on each Account in the several PROVINCES of *British India* and in *England*
31st March 1930—*contd.*

Item No.	United Provinces	Punjab	Burma.	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg	TOTAL, INDIA	ENGLAND (sterling converted into Ru at 21s = Rs 13½)	Exchange	GRAND TOTAL
	R	R	R	R	R	R	R	R	R	R	R
27	11,70,42,843	6,17,81,534	12,10,24,10	5,57,19,322	5,00,50,095	2,99,77,186	14,88,560	1,91,97,20,717	—16,488	8,100	1,91,97,12,881
28	1,77,90,029	4,53,73,698	9,19,236	38,60,316	8,46,533	..	..	7,59,78,120	...	..	7,59,78,120
29	27,14,358	1,99,33,953	53,07,484	..	39,949	..	...	4,79,52,509	..	..	4,79,52,509
30	2,05,04,987	6,53,12,651	62,76,720	38,60,316	8,86,482	..	..	12,39,30,629	..	...	12,39,30,629
31	78,95,001	2,62,26,590	49,69,268	21,92,424	11,92,104	..	..	5,70,21,338	75,547	536	5,70,97,436
32	1,20,08,986	3,90,86,061	13,08,452	16,77,892	—3,05,622	..	..	6,19,00,296	—75,547	—556	6,68,33,198
33	1,26,223	3,59,362	19,214	1,13,320	2,69,312	46	..	16,65,229	1,196	11	16,66,336
34	..	..	1,35,585	...	10,847	...	..	1,11,32,798	...	..	1,11,32,798
35	1,26,220	3,59,362	1,74,799	1,13,320	2,70,859	406	..	1,27,98,027	1,066	11	1,27,99,184
36	1,27,88,212	3,94,45,423	14,63,251	17,91,212	—25,963	406	..	7,97,07,223	—74,451	—545	7,96,92,327
37	...	..	..	..	..	..	..	11,29,49,638	...	..	11,29,49,638
38	...	..	..	..	..	..	..	11,18,64,906	7,14,655	6,414	11,26,16,175
39	..	..	..	..	..	..	..	10,84,727	—7,14,865	—6,414	3,39,458
40	..	...	..	..	..	..	..	11,80,589	14,02,008	12,717	25,95,314
41	...	...	..	..	..	...	..	26,01,497	1,76,166	1,488	27,79,171
42	...	..	..	..	..	..	..	—1,120,908	12,26,122	11,929	—1,88,857
43	...	..	..	..	...	..	..	—3,16,161	4,81,267	4,815	1,49,901
44	17,11,505	45,72,888	11,59,089	8,14,954	2,99,652	2,81,273	12,168	3,40,07,700	3,41,68,151	2,42,103	6,84,15,954
45	13,51,671	10,59,208	14,67,611	5,41,223	5,04,325	2,07,315	6,516	1,06,42,859	3,287	20	1,06,48,166
46	7,08,798	5,71,452	7,45,678	7,33,706	3,02,344	82,120	161	62,37,898	..	..	62,37,898
47	1,82,786	1,92,019	13,57,260	2,30,294	2,60,088	2,18,110	27,511	65,06,863	10,840	116	65,17,818
48	..	...	2,67,205	..	..	..	..	26,31,989	..	..	26,31,989
49	...	...	2,27,890	848	...	..	..	13,70,949	..	..	13,70,949
50	10,98,947	15,38,081	8,12,946	7,29,388	5,85,894	3,12,016	12,861	91,44,030	5,914	56	91,50,000
51	2,39,514	7,26,673	3,51,845	2,45,065	78,169	2,02,708	8,708	56,80,003	15,029	198	56,45,170
52	3,01,282	2,11,581	2,36,328	73,416	67,793	97,294	..	30,87,318	2,065	23	30,89,376
53	6,71,603	12,23,670	1,30,188	2,73,285	3,79,431	1,40,293	84	63,54,428	1,386	6	63,55,821
54	1,84,947	1,04,312	8,990	3,13,400	30,144	434	..	21,47,315	..	..	21,47,315
55	86,234	4,86,720	1,97,717	7,010	70,537	18,711	1,480	84,87,245	16,224	167	85,03,636
56	...	...	...	...	...	...	..	15,98,782	...	...	15,98,782
57	48,60,762	60,58,672	57,93,557	31,47,120	22,69,225	12,82,866	57,321	5,87,64,124	54,715	585	5,88,19,364
58	16,62,51,392	11,18,38,517	20,08,60,217	6,14,72,627	5,26,94,609	3,13,41,731	15,58,049	2,09,18,67,688	3,46,11,246	2,64,998	2,12,67,29,627

No. 2.—ACCOUNT of the REVENUE of *India* (both CENTRAL and PROVINCIAL), showing the
for the year ended

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India, General (a)	Baluchistan	North-West Frontier Province	Madras	Bombay.	Bengal.	Item No.
	No of account	Page							
Brought forward			₹ 42,10,86,232	₹ 23,46,534	₹ 77,50,789	₹ 25,82,28,997	₹ 89,57,46,664	₹ 88,09,68,725	50
G.—Currency and Mint—									
XXVII.—Currency	62	419	2,18,39,901	1,758	6,794	31,965	59,285	17,370	60
XXVIII.—Mint	63	424	21,74,025	...	...	..	4,33,258	...	61
TOTAL			2,40,13,926	1,758	6,794	31,965	4,92,543	17,370	62
H.—Civil Works—									
XXX.—Civil Works	65	430	14,55,881	64,609	45,443	11,79,783	22,71,588	8,92,661	63
XXXI.—Bombay Development Scheme	66G	445	...	...	..	...	32,58,850	...	64
TOTAL			14,55,881	64,609	45,443	11,79,783	55,30,438	8,92,661	65
J.—Miscellaneous—									
XXXII.—Transfers from Famme Relief Fund	67	631	...	..	...	..	50,48,709	47,212	66
XXXIII.—Receipts in aid of Superannuation.	72 & 72A	477 & 478	2,75,038	19,418	18,984	5,41,080	26,15,511	3,15,878	67
XXXIV.—Stationery and Printing	73	457	38,20,553	4,222	62,230	2,98,084	4,32,365	5,44,959	68
XXXV.—Miscellaneous	74 & 74A	605 & 606	6,10,206	49,728	6,37,273	15,51,565	9,64,208	10,08,582	69
TOTAL			48,64,707	73,368	7,38,487	23,00,670	90,55,798	19,16,581	70
K.—Military Receipts—									
XXXVI.—Army—									
Effective	75A	518	1,96,13,763	..	..	...	...	..	71
Non-Effective	"	"	28,20,682	..	...	...	..	...	72
XXXVII.—Marine	76A	589	14,73,235	..	...	...	...	...	73
XXXVIII.—Military Engineer Services	77	586	56,82,501	..	..	..	...	...	74
TOTAL			2,96,96,181	...	...	..	..	...	75
M.—Extraordinary Items—									
XL.—Extraordinary Receipts	79A	600	1,55,00,000	...	...	...	3,55,983	5,06,250	76
XL-A.—Transfers from Reserve Fund	79C	602	...	...	...	..	...	...	77
TOTAL			1,55,00,000	..	..	...	3,55,983	5,06,250	78
Total Revenue			49,65,17,017	24,86,269	85,41,113	26,18,31,424	41,11,81,371	88,43,01,587	79

(a) See foot note (a) on page 6.

AMOUNTS received on each Account in the several PROVINCES of *British India* and in *England*
31st March 1930—*concl'd.*

Item No.	United Provinces	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Cashmere	Total, India	Exchange (including coin, valued into Rs at 4½ = Rs 100)	Exchange	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
59	16,68,51,892	11,16,58,517	20,08,60,217	6,14,72,027	5,25,93,609	3,15,41,731	15,58,040	2,00,18,68,083	3,46,11,216	2,54,908	2,12,67,29,927
60	24,589	15,920	38,068	4,301	5,261	2,470	68	2,20,48,750	26,89,331	23,436	2,47,61,517
61	...	...	...	...	...	...	...	21,07,283	5	...	26,07,288
62	24,589	15,920	39,008	4,301	5,261	2,470	68	2,46,56,083	26,89,336	23,436	2,78,68,805
63	3,28,363	7,00,682	9,50,943	6,82,022	5,12,327	4,53,745	36,063	95,75,010	218	—2	95,75,226
64	...	...	...	...	...	...	...	32,58,850	...	...	32,58,850
65	3,28,363	7,00,682	9,50,943	6,82,022	5,12,327	4,53,745	36,063	1,28,33,860	218	—2	1,28,34,076
66	...	4,43,890	...	8,00,000	24,14,080	...	...	87,48,841	...	...	87,48,841
67	6,89,597	4,87,282	3,12,686	2,59,528	1,75,311	5,5,196	3,983	58,09,742	4,82,993	3,970	62,96,708
68	4,75,237	3,08,234	1,00,173	2,58,274	75,269	46,291	1,240	64,87,160	40,277	336	65,27,773
69	19,94,642	25,72,487	34,12,268	8,79,057	4,60,851	1,80,763	4,952	1,42,85,732	11,57,739	10,599	1,54,54,070
70	31,09,776	38,12,063	37,85,127	21,66,859	31,25,491	2,32,250	10,184	3,51,31,473	16,81,012	14,905	3,70,27,392
71	...	...	...	...	...	...	...	1,96,13,763	34,38,121	28,609	2,30,78,493
72	...	...	...	...	...	...	...	25,26,682	66,81,094	56,954	95,64,730
73	...	...	...	...	...	...	...	14,78,335	9,705	79	14,83,019
74	...	...	...	...	...	...	...	56,82,501	...	...	56,82,501
75	...	...	...	...	...	...	...	2,95,06,151	1,01,26,920	85,642	3,98,08,743
76	...	78,26,870	2,61,722	...	24,234	...	...	2,89,85,015	33,65,850	29,061	2,73,79,456
77	...	15,00,000	...	...	...	...	...	15,00,000	...	...	15,00,000
78	...	88,26,870	2,61,722	...	31,234	...	...	2,54,81,015	33,65,850	29,061	2,88,79,455
79	16,08,14,120	12,52,11,722	10,53,07,083	6,48,21,709	5,62,70,922	3,22,80,196	16,04,364	2,21,07,66,247	5,24,74,091	4,08,060	2,27,26,48,398

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the REVENUES of INDIA (both CENTRAL and and in *England* for the year

HEADS OF EXPENDITURE.	DETAILS OF SUBSIDIARY ACCOUNTS		India General	Baluchistan	North-West Frontier Province	Madras	Bombay	Bengal	United Provinces	Hun No.
	No of Account	Page								
A.—Direct Demands on the Revenue—			R	R	R	R	R	R	R	
1.—Customs	14A	96	1,35,845	12,819	14,037	24,99,329	27,32,648	30,31,625	..	1
2.—Taxes on Income	15A	100	91,149	19,497	72,887	8,78,739	16,96,112	10,92,155	7,18,469	2
3.—Salt	16B	104	66,20,711	..	..	20,10,832	34,14,519	3,10,916	..	3
4.—Opium	17B	109	..	..	..	..	..	..	47,59,479	4
5.—Land Revenue	18A	115	2,37,010	3,92,239	4,60,256	26,30,015	66,08,431	45,09,250	92,62,180	5
6.—Excise	19A	121	6,50,410	42,251	5,83,104	45,18,714	48,10,979	22,25,927	18,26,410	6
7.—Stamps	20A	125	20,070	2,837	27,749	7,37,276	2,74,030	6,22,581	3,40,610	7
8.—Forest	21A	131	24,06,609	37,651	3,04,253	43,81,358	43,27,159	15,47,923	32,52,976	8
9.—Registration	22A	135	11,438	3,143	14,440	29,08,057	6,64,382	22,12,653	4,97,052	9
9A.—Scheduled Taxes	23C	137	..	..	..	..	20,731	15,000	..	10
TOTAL			1,01,73,102	6,10,437	19,76,735	2,08,03,320	2,45,48,391	1,55,68,280	2,01,57,176	11
AA.—Forest and other Capital outlay charged to Revenue—										
3A.—Capital Outlay on Salt Works	10C	105	1,12,206	..	..	..	..	..	..	12
8A.—Forest Capital Outlay	21B	132	3,36,884	..	55,966	4,30,699	2,22,021	1,16,684	1,34,433	13
TOTAL			4,49,090	..	55,966	4,30,699	2,22,021	1,16,684	1,34,433	14
B.—Railway Revenue Account—										
10A.—State Railways.—Commercial Lines :—										
Interest on Debt	28	177	16,91,39,361	..	..	..	..	..	7,715	15
Interest on Capital contributed by Companies and Indian States	28	177	4,15,970	..	..	..	..	..	..	16
10B.—State Railways.—Strategic Lines.—Interest on Debt	28	177	1,40,09,273	..	..	..	..	..	..	17
11.—Subsidiary Companies	30	181	4,30,199	..	..	..	..	..	5,000	18
12A.—Miscellaneous Railway Expenditure—Commercial Lines	31A	184	39,53,123	..	..	..	..	..	..	19
12B.—Miscellaneous Railway Expenditure—Strategic Lines	31A	184	40,884	..	..	..	..	..	..	20
TOTAL			18,32,06,810	..	..	..	..	..	12,715	21
BB.—Railway Capital outlay charged to Revenue—										
13A.—Construction of Railways (charged to Provincial Revenues)	26	155	..	..	..	..	..	..	..	22
C.—Irrigation, etc., Revenue Account—										
14.—Works for which Capital Accounts are kept—										
Interest on Debt	33	215	1,14,149	1,23,143	9,94,435	60,26,845	78,05,632	18,23,008	93,92,724	23
15.—Other Revenue Expenditure financed from Ordinary Revenues	38	263	8,531	1,80,354	4,58,164	53,13,889	18,16,079	13,47,123	4,30,205	24
15 (1).—Other Revenue Expenditure financed from Famine Relief Fund	39	263	..	..	..	..	17,02,204	1,000	..	25
TOTAL			1,22,679	3,03,497	14,52,599	1,13,40,734	1,13,24,006	31,71,131	1,01,23,019	26
Carried over			9,87,51,859	8,18,934	34,65,200	3,25,74,763	3,80,95,017	1,88,56,095	8,04,27,946	27

(a) Adjusted in India General books

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* ended 31st March 1930.

Item No.	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg	TOTAL INDIA.	England (Sterling converted into Rs. at 4s=Rs. 1, 6d)	Exchange	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R
1	22,693	11,42,042	21,803	..	..	..	96,12,726	1,37,437	1,155	97,61,318
2	7,15,040	8,82,831	3,74,152	3,78,650	1,12,028	1,895	70,34,804	1,48,879	1,249	71,84,932
3	..	1,58,155	76,270	..	1,130	..	1,25,92,533	1,02,948	845	1,26,96,326
4	..	..	..	..	..	..	47,59,479	1,20,803	896	48,81,273
5	40,87,314	62,34,957	25,72,593	28,91,260	20,55,281	82,712	4,22,32,478	4,18,49	3,493	4,28,45,140
6	13,72,556	23,45,607	18,33,309	11,42,647	9,14,823	11,419	2,17,77,561	1,39,667	1,163	2,19,18,391
7	3,45,759	1,59,620	2,52,810	1,69,685	63,619	2,504	30,49,180	31,977	288	30,81,396
8	24,73,215	7,40,108	7,61,700	33,03,356	20,42,364	2,21,165	3,31,21,397	16,18,004	13,450	3,47,52,851
9	99,107	1,88,850	6,48,919	2,22,761	1,74,495	1,687	76,46,773	9,628	79	76,56,480
10	..	3,469	..	..	..	..	39,200	..	..	39,200
11	91,15,687	1,81,16,629	65,41,072	86,08,369	63,64,615	3,21,662	14,18,66,101	27,22,687	22,618	14,46,11,306
12	..	..	..	..	..	..	1,12,206	..	..	1,12,206
13	4,96,251	8,02,508	1,40,596	1,11,550	1,77,310	90,282	30,94,193	27,970	164	31,22,329
14	4,96,251	8,02,508	1,40,596	1,11,550	1,77,310	90,282	32,06,401	27,970	164	32,34,535
15	..	..	..	..	48,274	..	16,91,95,370	10,69,69,236	7,94,731	27,69,68,357
16	..	..	..	..	..	..	4,15,970	1,31,71,784	1,06,289	1,36,94,643
17	..	..	..	..	..	..	1,40,00,273	..	..	1,40,00,273
18	..	..	..	..	8,911	..	1,53,110	..	..	4,53,110
19	..	..	..	..	2,197	..	39,55,520	13,97,027	10,008	63,64,155
20	..	..	..	..	..	..	40,864	..	..	40,864
21	..	..	..	..	50,382	..	18,80,73,907	13,15,37,947	9,11,928	31,05,28,782
22	..	..	..	..	..	..	..	..	..	..
23	1,26,13,904	22,25,617	20,46,817	26,80,488	..	..	4,61,45,711	..	..	4,61,45,711
24	8,00,793	9,37,149	3,03,964	3,27,681	90,088	10,938	1,20,23,656	9,29,617	7,800	1,29,63,133
25	..	..	..	..	..	..	17,03,294	..	..	17,03,294
26	1,34,14,697	31,02,643	23,49,861	30,08,177	90,088	10,938	5,98,74,691	9,29,617	7,800	6,08,12,166
27	2,30,26,635	2,30,81,803	9,92,185	1,17,88,086	56,91,435	4,22,883	39,30,26,100	12,52,18,121	9,12,570	51,91,86,791

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the REVENUES of INDIA (both CENTRAL and in *England* for the year

HEADS OF EXPENDITURE.	No. of Account		India General		North-West Frontier Province	Afghanistan	Bombay	Bengal	United Provinces.	Total No.
	Part	No.	R	Rs.	R	R	R	R	R	
Brought forward			19,87,51,650	8,1,034	34,65,200	325,71,759	3,60,95,017	1,84,36,095	3,01,27,340	28
CC.—Irrigation, etc., Capital Outlay charged to Revenue—										
16.—Construction of Irrigation, etc. Works—										
B.—Financed from Ordinary Revenues	24	229		1,03,577	53,450	11,07,381		2,41,602	3,64,419	29
TOTAL				1,03,577	53,450	11,07,381		2,41,602	3,64,419	30
D.—Posts and Telegraphs Revenue Account—										
17.—Posts and Telegraphs—										
Interest on Debt—										
Indian Posts and Telegraphs Department	30	268	65,77,80							31
Indo-European Telegraph Department	41	288	5,51,978							32
TOTAL			71,29,667							33
DD.—Posts and Telegraphs Capital Outlay charged to Revenue—										
18.—Indian Posts and Telegraphs Department	39	248	11,66,936							34
Indo-European Telegraph Department	41	288	7,29,297							35
TOTAL			18,96,233							36
E.—Debt Services—										
19.—Interest on Ordinary Debt	2A & 4A	302	10,03,68,077	3,60,581	1,67,296	1,87,83,463	10,94,94,184	20,11,520	2,00,51,297	37
Irredeemable—Amount chargeable to—										
Railways	43A	304	18,31,68,197						7,713	38
Irrigation	43A	304	1,14,148	1,23,113	9,94,485	60,27,107	1,18,76,463	19,99,418	96,92,724	39
Posts and Telegraphs	43A	304	72,90,445							40
Forests	43A	304	94,609		13,892	1,33,930	97,394	39,561	64,194	41
Salt Department	43A	304	4,38,371							42
Provincial Loans Fund	42A	302	6,19,72,177							43
Vizagapatam Port	43A	304	9,79,205							44
Hydro Electric Scheme Bombay Development scheme	43A	304				53,716				45
Other Government Commercial Undertaking	43A	304					23,64,824			46
Remainder chargeable to Ordinary Debt	41A	304	14,04,34,075	2,46,438	8,46,011	1,23,02,422	9,45,98,001	8,72,551	1,11,86,084	48
20.—Interest on other Obligations—	44	311	5,57,06,137	19,004	56,913	24,18,126	2,06,436	21,13,899	17,49,153	49
21.—Appropriation for Reduction or Avoidance of Debt	45	315	5,73,73,000			20,50,176	14,09,107	6,78,862	22,00,000	50
TOTAL			55,05,14,479	2,05,142	7,89,088	1,80,70,724	9,84,13,544	36,05,812	1,51,35,848	51
F.—Civil Administration—										
22.—General Administration	46	325	1,16,25,013	1,64,030	19,04,403	2,44,27,983	2,25,75,026	1,24,57,155	1,48,72,040	52
23.—Audit	47	332	37,17,980			6,08,062	12,41,703	8,97,870	3,73,229	53
24.—Administration of Justice	48A	337	5,21,523	72,549	7,70,761	95,73,173	75,40,320	1,07,36,090	78,00,960	54
25.—Jails and Convict Settlements	49A	345	31,33,007	1,20,080	8,23,417	70,60,020	24,86,898	34,45,120	42,14,005	55
26.—Police	50A	351	25,40,472	11,72,246	20,41,362	1,98,33,071	1,82,63,780	2,10,09,088	1,71,50,160	56
27.—Ports and Pilotage	51B	355	63,057			30,341	5,57,071	20,94,875		57
27A.—Lighthouses and Light ships.	51F	360	8,78,188			58,620	1,28,048	19,521		58
28.—Ecclesiastical	52	364	5,87,761	35,423	81,281	2,11,780	3,57,345	1,87,308	3,20,837	59
Carried over			2,20,47,031	13,63,933	66,25,210	5,00,4,689	5,31,05,204	6,08,57,944	4,47,13,876	60
			17,01,7,457	11,82,0,3	27,20,671	5,28,50,858	13,14,8,581	2,27,63,009	4,51,98,757	61

(e) Includes Rs. 25,89,860 adjusted to India General books.

PROVINCIAL showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* ended 31st March 1934—*contd.*

Item No.	Punjab	Burma	Bihar and Orissa	Central Provinces and Bha	Assam.	Cooch	Tamil Nadu	Andam (Sterling converted into Rs. at 44 Rs. 15 P.)	Exchange.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	2,00,25,645	2,20,81,508	90,32,135	1,17,88,006	56,71,425	4,22,872	32,70,261.6	12,52,18,121	9,42,570	31,91,80,791
29	...	4,43,912	—782	68,356	...	...	16,54,086	...	...	16,54,086
30	...	4,40,912	—782	68,356	...	...	16,54,086	...	...	16,54,086
31	...	...	...	...	...	...	65,77,989	...	...	65,77,989
32	...	...	...	...	...	...	5,51,978	...	...	5,51,978
33	...	...	...	...	...	...	71,29,067	...	...	71,29,067
34	...	...	...	...	...	...	11,66,976	...	...	11,66,980
35	...	...	...	...	...	...	—33,497	4,607	49	—28,581
36	...	...	...	...	...	...	11,53,649	4,667	49	11,58,855
37	1,60,09,185	47,00,325	32,77,800	3,01,129	1,30,277	3,102	22,58,81,102	18,01,21,057	13,88,555	47,03,44,174
38	...	...	...	...	18,171	...	18,72,19,180	10,09,63,236	7,94,731	29,09,42,153
39	1,26,18,901	22,25,317	30,43,807	26,50,186	...	...	5,03,93,214	...	...	5,03,93,244
40	...	...	...	...	...	...	7,00,445	...	...	72,60,445
41	90,600	1,85,024	14,253	1,00,737	25,791	8,477	9,13,749	...	...	9,11,749
42	...	...	...	...	...	...	4,38,371	...	...	4,38,371
43	...	...	...	...	...	...	6,19,72,177	...	...	6,19,72,177
44	...	...	...	...	...	...	9,79,205	...	...	9,79,205
45	6,51,672	...	...	...	...	...	7,63,388	...	...	7,08,388
46	...	...	...	...	...	...	23,64,827	...	...	23,64,828
47	1,06,098	11,51,764	...	...	...	...	30,44,151	...	...	20,14,384
48	36,01,005	11,64,020	11,07,686	8,29,884	55,210	—3,185	2,44,90,510	8,21,55,821	5,93,524	5,82,50,235
49	10,69,503	6,05,472	9,90,788	7,71,917	1,84,017	18,915	6,83,10,848	3,40,651	3,375	6,86,55,077
50	6,55,367	4,10,374	15,360	2,10,78	...	...	6,68,39,433	...	...	6,68,39,433
51	52,26,777	22,10,006	22,33,843	18,18,779	5,39,237	18,700	11,07,50,771	8,34,90,455	5,97,499	19,38,53,745
52	1,11,28,804	1,07,14,639	70,93,730	67,24,361	27,92,004	1,38,203	12,55,57,449	1,26,61,703	1,07,087	13,98,42,939
53	8,88,847	9,07,443	4,16,973	3,57,562	2,91,944	...	98,89,783	8,21,631	2,695	1,01,63,909
54	56,28,070	66,46,822	39,38,924	31,74,403	11,56,605	58,504	5,76,31,994	17,05,889	14,685	5,98,32,568
55	42,76,179	32,70,538	18,96,080	9,82,579	5,11,642	11,251	2,82,02,811	3,36,300	2,754	2,85,31,374
56	1,21,42,022	1,55,37,711	82,74,897	60,16,810	27,73,400	1,00,047	12,77,70,645	20,57,306	24,647	13,07,82,668
57	...	10,55,150	...	...	42,048	...	38,41,742	2,97,214	2,261	41,41,117
58	...	2,81,113	6,187	...	...	...	13,81,681	6,102	51	13,87,834
59	2,75,455	1,27,028	20,053	96,006	16,531	283	23,28,896	8,22,732	6,683	31,02,311
60	3,42,94,777	3,85,86,964	2,16,07,753	1,74,01,713	75,15,434	3,08,298	33,75,54,601	1,91,40,045	1,60,063	37,88,64,610
61	2,82,52,412	2,47,88,781	1,12,66,193	1,86,76,221	62,30,822	4,86,642	51,37,08,563	20,77,19,263	15,40,118	72,29,62,944

No. 3 ACCOUNT of the EXPENDITURE chargeable on the REVENUES OF INDIA (both CENTRAL and and in England for the

HEADS OF EXPENDITURE	DETAILS OF SUBSIDIARY ACCOUNTS		India, General	Baluchistan	North-West Frontier Province	Madras.	Bombay	Bengal.	United Provinces	Item No
	No of account	Page	R	R	R	R	R	R	R	
Brought forward			17,04,70,837	11,82,953	27,20,671	3,23,50,858	13,14,08,561	2,27,63,009	4,51,98,750	62
F.—Civil Administration—contd			1,30,87,031	15,63,293	63,26,210	5,80,03,069	5,31,05,204	5,08,57,944	4,47,43,881	63
29.—Political	53	369	67,42,277	15,63,97	24,37,502	2,90,476	17,34,008	48,060	1,02,865	64
29A.—Frontier Watch and Ward	53A	371		37,20,144	1,45,24,352					65
30.—Scientific Departments	54	375	82,21,849	10,535	4,724	3,15,590	84,026	26,600	30,388	66
31.—Education	55A	383	20,23,967	3,53,293	19,76,991	2,61,08,428	2,06,44,171	1,43,63,520	2,07,79,479	67
32.—Medical	56A	387	20,34,755	3,15,763	61,004	88,08,598	54,29,913	53,06,50	36,44,337	68
33.—Public Health	57A	391	14,72,291	17,551	1,05,299	30,88,032	30,36,337	4,35,43,185	26,57,959	69
34.—Agriculture	58A	397	41,37,14	1,31,107	1,92,271	41,42,512	80,42,536	25,31,085	34,60,712	70
35.—Industries	59A	403	2,37,140			25,64,663	1,06,020	12,32,529	14,11,735	71
36.—Aviation	60	406	17,63,594		2,559	26,84,272	4,99,069	(a) 3,02,567	9,335	72
37.—Miscellaneous Departments	61A	413	11,80,683							73
37-A.—Indian States Department	60B	409	19,89,647							74
TOTAL			5,30,93,413	76,99,833	2,64,87,092	10,00,51,570	8,76,88,193	7,84,73,841	7,69,84,621	75
FF.—Civil Administration—Capital Outlay charged to Revenue—										
35.—Capital outlay on Industrial Development met from Revenue	59B	404	...	...	...	...	...	...	...	76
G.—Currency and Mint—								(a)		
38.—Currency	62A	421	10,65,387	1,580	3,299	3,20,959	10,74,210	82,221	3,18,504	77
39.—Mint	63	424	10,13,246				18,43,287			78
TOTAL			20,78,583	1,580	3,299	3,20,959	29,19,497	82,221	3,18,504	79
H.—Civil Works—										
41.—Civil Works	65	433	18,87,686	15,48,988	38,04,683	1,82,82,075	1,19,00,380	1,04,52,679	7,001,090	80
41 C.—Interest on Capital outlay on Hydro Electric scheme	60F	447	..	..	..	53,716	..	..	..	81
42.—Bombay Development Scheme	66H	447	..	..	..	..	28,15,812	..	..	82
TOTAL			1,82,37,650	15,48,988	38,04,683	1,82,82,075	1,47,16,192	1,04,52,679	7,001,090	83
HH.—Capital outlay on Civil Works etc. charged to Revenue—										
41 A.—Capital Expenditure on Civil Works met out of Extraordinary Receipts	60	461	..	..	..	..	..	..	..	84
J.—Miscellaneous—										
43.—Famine—										
A.—Famine Relief	70	467	525	...	...	182	5,06,628	40,212	8,64,338	85
B.—Transfers to Famine Relief Fund	87	634	..	..	..	2,09,818	..	..	7,33,337	86
44.—Territorial and Political Pen- sions.	71	473	1,32,214	37,590	52,675	5,45,324	3,76,870	6,47,116	8,49,617	87
45.—Superannuation Allowances and Pensions	72H & 73C	491 & 487	86,74,320	76,494	4,80,120	57,89,497	73,54,798	59,79,633	57,23,167	88
46.—Stationery and Printing	73A & 73B	489 & 491	43,83,231	1,223	1,23,041	19,44,979	14,15,059	23,47,258	18,67,512	89
47.—Miscellaneous	74B & 74C	507 & 509	27,67,778	2,62,422	80,080	4,66,556	7,21,507	2,93,710	18,98,765	90
TOTAL			3,72,97,878	3,77,668	7,3,905	90,46,336	1,04,64,862	93,11,925	1,12,39,476	91
JJ.—Miscellaneous—Capital Outlay charged to Revenue—										
45A.—Commutations of pensions financed from Ordinary Revenue	72D	484	4,19,650	..	..	8,32,247	..	26,36,444	..	92
K.—Military Services—										
48.—Army—										
Effective	76B	519	35,88,19,423	..	..	..	..	..	..	93
Non-effective	753	519	3,54,38,591	..	..	..	..	..	..	94
49.—Marine	76B	584	61,72,732	..	..	..	..	..	..	95
50.—Military Engineer Services	77A	587	4,64,72,604	..	..	..	..	..	..	96
50A.—Transfers to Military Reserve Fund	77E	694	13,41,222	..	..	..	..	..	..	97
TOTAL			44,72,44,470	..	..	..	..	..	..	98
M.—Extraordinary Items—										
52.—Extraordinary Payments	59B	601	6,062	..	..	..	..	..	..	99
Total Expenditure charged against Revenue			6,51,70,978	1,08,11,022	3,86,61,250	18,69,58,811	25,01,97,805	12,87,20,082	18,87,43,387	100

(a) Adjusted in India General books.

(b) Includes Rs 33 adjusted in India General books.

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* year ended 31st March 1930—*conold*.

Item No.	Punjab.	Burma.	Dihali and Orissa.	Central Provinces and Berar.	Azam.	Cooch.	TOTAL INDIA.	ENGLAND, Sterling (converted into Rs at £1 = Rs 12 1/2)	Exchange.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R
62	2,82,52,412	2,47,38,781	1,12,65,196	1,26,75,221	62,80,652	4,88,642	51,37,03,563	20,77,19,263	13,40,119	72,20,62,944
63	8,42,94,777	3,55,39,964	2,16,07,753	1,74,01,113	73,15,474	3,08,233	35,75,54,691	1,91,49,046	1,60,968	37,68,64,610
64	10,00,043	2,70,639	1,25,003	59,451	2,00,086	..	1,46,81,467	14,98,146	11,550	1,61,91,163
65	...	65,41,926	..	...	20,52,199	...	2,68,37,121	94,207	801	2,69,34,129
66	26,070	56,434	43,582	17,144	11,933	...	88,52,510	11,28,347	9,179	99,90,839
67	1,71,18,017	1,25,80,424	90,50,451	56,81,759	32,76,520	1,54,370	13,42,03,390	16,59,698	13,308	13,58,78,91
68	48,86,010	47,39,273	28,30,530	14,30,751	13,58,297	84,700	4,17,16,192	21,01,095	17,073	4,38,64,206
69	25,80,994	1,88,776	21,65,024	6,81,345	4,41,107	1,312	2,16,40,282	6,35,421	5,387	2,23,31,000
70	57,72,915	21,93,858	15,05,733	18,49,623	7,90,172	23,348	2,98,31,182	9,14,757	7,684	3,07,38,973
71	14,15,176	3,49,888	10,46,559	3,10,824	2,14,767	..	88,84,577	4,41,291	3,481	93,36,349
72	...	...	...	...	...	...	17,04,593	2,26,240	1,879	19,91,712
73	1,91,784	3,24,154	37,838	1,36,517	33,127	1,102	54,39,772	2,24,053	1,885	56,65,660
74	...	...	...	...	...	...	10,89,047	60,497	567	20,56,711
75	6,72,25,789	6,60,84,780	3,84,62,346	2,75,46,317	1,62,93,243	5,84,939	6,31,83,384	2,81,71,193	2,31,707	68,18,88,484
76	86,930	...	...	...	...	...	86,930	...	...	86,930
77	2,42,009	2,66,680	84,138	32,199	39,213	1,741	35,23,350	9,12,384	7,425	44,48,167
78	...	...	...	...	...	...	28,58,553	1,17,812	989	20,77,834
79	2,42,009	2,65,680	84,138	32,499	39,213	1,741	68,81,888	10,90,106	8,415	74,20,404
80	1,67,80,255	2,26,88,101	86,80,984	81,98,226	77,72,139	3,97,731	13,47,54,863	80,17,415	24,891	13,77,97,169
81	...	...	...	...	...	...	53,718	...	...	53,718
82	...	...	...	...	...	...	28,15,812	...	...	28,15,812
83	1,67,80,255	2,26,88,101	86,80,984	81,98,226	77,72,139	3,97,731	13,76,24,891	80,17,415	24,891	14,06,66,697
84	15,89,470	...	...	...	...	...	15,89,470	...	...	15,89,470
85	4,43,880	2,64,993	2,433	24,14,060	2,69,141	...	48,02,571	487	-2	48,93,056
86	...	...	...	...	...	...	10,35,155	...	...	10,35,155
87	60,594	1,42,361	38,984	8,63,838	7,043	600	30,76,361	1,21,771	960	31,00,099
88	26,89,461	34,91,708	28,03,550	18,49,259	7,76,331	40,246	3,27,80,535	3,46,18,702	2,79,411	6,78,78,651
89	10,96,141	9,62,602	8,41,189	6,26,419	4,33,324	20,601	1,55,50,615	17,98,376	15,526	1,78,59,520
90	21,15,228	36,87,500	2,97,538	34,24,600	4,79,771	28,975	1,65,04,720	19,11,551	14,214	1,84,30,485
91	63,05,294	85,19,458	34,63,674	86,79,673	19,55,910	90,518	7,35,89,968	3,84,45,887	3,10,109	11,25,95,959
92	...	...	2,24,506	...	...	12,121	41,44,987	...	...	41,44,987
93	...	...	...	...	...	...	35,88,19,421	8,91,84,099	7,41,677	44,87,46,091
94	...	...	...	...	...	...	3,51,88,581	4,96,97,621	3,95,340	8,55,81,552
95	...	...	...	...	...	...	31,72,732	80,64,857	24,668	82,62,152
96	...	...	...	...	...	...	4,64,72,504	4,51,414	3,778	4,69,27,726
97	...	...	...	...	...	...	13,41,222	...	...	13,41,222
98	...	...	...	...	...	...	44,72,44,470	14,23,98,915	11,65,355	69,08,08,748
99	...	27,948	...	...	...	...	84,010	...	...	34,010
100	12,04,98,059	12,42,27,114	6,23,00,856	5,81,34,939	3,22,82,156	15,23,692	1,83,81,33,201	42,07,82,869	32,82,598	2,26,21,98,668

No. 4 A.—STATEMENT showing the DISTRIBUTION of REVENUE in *England* for the for *India* and (2) amongst the CENTRAL

HEADS OF REVENUE.	TOTAL.	TOTAL DISTRIBUTED BETWEEN			
		Secretary of State	High Commissioners.	Central Government.	Government of Madras.
A.—Principal Heads of Revenue—	£	£	£	£	£
II.—Taxes on Income	341	...	341	341	...
V.—Land Revenue	187	..	187	175	12
VIII.—Forest	550	...	550	6	28
IX.—Registration	1	...	1	...	...
TOTAL	1,079	...	1,079	522	40
B.—Railways—					
XI.—A—State Railways—					
Commercial Lines—					
Gross Receipts	48,236	48,236	...	48,236	...
Deduct—Working Expenses	395,668	30,903	364,765	395,668	...
Net Receipts	—347,432	17,333	—364,765	(a) —347,432	...
XII.—Subsidised Companies	345,121	345,121	...	345,121	...
TOTAL	—2,311	362,454	—364,765	—2,311	...
C.—Irrigation, etc.—					
XIII.—Gross Receipts . . . . .	...	...	...	...	...
Deduct—Working Expenses	5,666	...	5,666	1	...
Net Receipts	—5,666	...	—5,666	—1	...
XIV.—Works for which no Capital Accounts are kept	82	...	82	...	...
TOTAL	—5,584	...	—5,584	—1	...
D.—Posts and Telegraphs—					
XV.—Posts and Telegraphs—					
Indian Posts and Telegraphs Department—					
Gross Receipts . . . . .	...	...	...	...	...
Deduct—Working Expenses	55,864	26,184	29,680	55,864	...
Net Receipts	—55,864	—26,184	—29,680	—55,864	...
Indo-European Telegraph Department—					
Gross Receipts	105,173	105,173	...	105,173	...
Deduct—Working Expenses	13,214	4,320	8,894	11,214	...
Net Receipts	91,959	100,853	—8,894	91,959	...
TOTAL	36,095	74,669	—38,574	36,095	...
E.—Debt Services—					
XVI.—Interest	2,562,461	2,562,461	...	2,562,461	...
Carried over	2,591,740	2,999,584	—407,844	2,593,786	40

No. 4-A.—STATEMENT showing the DISTRIBUTION OF REVENUE in *England* for the COMMISSIONER for *India* and (2) amongst the CENTRAL

HEADS OF REVENUE.	TOTAL.	TOTAL DISTRIBUTED BETWEEN			
		Secretary of State	High Commissioner.	Central Government.	Government of Madras
	£	£	£	£	£
Brought forward	2,591,740	2,999,584	—407,844	2,590,766	40
F.—Civil Administrations—					
XXVII.—Administration of Justice	247		247	...	...
XIX.—Police	813	53	760	90	207
XXI.—Education	444	...	444	77	...
XXII.—Medical	1,127	400	667	460	332
XXIII.—Public Health	152	20	132	...	...
XXIV.—Agriculture	104	...	104	...	...
XXVI.—Miscellaneous Departments	1,217	4	1,213	1,217	...
TOTAL	4,104	537	3,567	1,844	539
G.—Currency and Mint—					
XXVII.—Currency	201,700	201,679	21	201,700	...
H.—Civil Works—					
XXX.—Civil Works	17	...	17	—96	...
J.—Miscellaneous—					
XXXIII.—Receipts in aid of Superannuation	36,224	11,570	24,348	33,058	97
XXXIV.—Stationery and Printing	3,021	299	2,722	2,550	87
XXXV.—Miscellaneous	36,830	15,210	71,020	36,715	...
TOTAL	126,075	27,385	98,090	122,924	184
K.—Military Receipts—					
XXXVI.—Army—					
.. Effective	257,709	227,864	30,345	257,709	...
.. Non-Effective	501,062	486,809	14,273	501,082	...
XXXVII.—Marine	728	671	67	728	...
TOTAL	759,519	714,844	44,675	759,519	...
M.—Extraordinary Items—					
XL.—Extraordinary Receipts	253,403	215,174	7,228	252,402	...
TOTAL REVENUE	3,935,557	4,189,208	—253,643	3,935,050	703
Distribution of total between { Secretary of State	4,189,203	4,189,208	...	4,188,815	53
.. { High Commissioner	—253,646	...	—253,616	—253,756	710

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India—concl'd*

DISTRIBUTION OF TOTAL AMONGST

Government of Bombay	Government of Madras	Government of United Provinces	Government of Punjab	Government of Burma	Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Government of Coorg.	Shan States Federation
£	£	£	£	£	£	£	£	£	£
79	—381	...	—4,887	—7	—185	3	..	513	...
...	...	..	10	...	...	195	41	...	...
100	...	379	...	...	...	37	...	...	...
...	14	...	265	...	...	...	...	46	42
..	11	..	..	196	26	102	...	...	...
45	...	3	...	103	..	...	...	...	...
..	...	...	104	...	...	..	...	...	...
...
146	25	882	379	290	26	385	41	46	42
...
...
...	..	7	101	2	..	3	...	...	...
406	228	1,517	...	120	44	52	17	...	...
45	135	49	37	34	59	13	5	1	...
...	24	34	...	52	...	5	...	...	...
541	387	1,600	37	206	103	70	22	1	...
...
...
...
...
...
...
...
766	—160	1,080	—4,370	500	—57	411	63	560	42
36	...	189	...	110	...	...	...	...	...
730	—169	1,800	—4,370	390	—57	411	63	560	42

No. 4 B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the COMMISSIONER for India and (2) amongst the CENTRAL

HEADS OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN				
		Secretary of State.	High Commissioner.	Central Government.	Government of Madras.	Government of Bombay.
	£	£	£	£	£	£
A.—Direct Demands on the Revenue—						
1.—Customs	10,808	217	10,091	10,808	...	...
2.—Taxes on Income	11,166	1,360	9,066	11,166	...	...
3.—Salt	7,721	...	7,721	7,721	...	...
4.—Opium	9,067	...	9,067	9,067	...	...
5.—Land Revenue	30,987	2,919	28,068	44	3,068	4,067
6.—Excise	10,475	...	10,475	860	4,988	2,668
7.—Stamps	2,398	.	2,398	2,216	131	51
8.—Forest	121,350	7	121,343	15,768	14,722	9,882
9.—Registration	722	...	722	...	...	712
TOTAL	204,194	4,408	199,791	56,650	22,504	16,875
AA.—Forest and other Capital Outlay Charged to Revenue.						
8A.—Forest Capital Outlay	2,008	...	2,008	2,008	...	...
B.—Railway Revenue Account—						
10A.—State Railways.—						
Commercial Lines—						
Interest on Debt	8,022,618	8,022,618	...	8,022,618	...	...
Interest on Capital contributed by Companies and Indian States	987,884	987,884	...	987,884	...	...
12A.—Miscellaneous Railway Expenditure—						
Commercial Lines	104,844	94,82	94,862	104,844	...	...
TOTAL	9,115,346	9,020,494	94,862	9,115,346	...	...
C.—Irrigation—						
15.—Other Revenue expenditure financed from ordinary Revenues	69,721	34	69,687	4,041	1,411	160
DD.—Posts and Telegraphs Capital Outlay charged to Revenue—						
18.—Capital Outlay on Posts and Telegraphs—						
Indo-European Telegraph Department	350	350	...	350	...	...
E.—Debt Services—						
19.—Interest on Debt other than that charged to Railways	6,161,687	6,161,687	...	6,161,687	...	...
20.—Interest on other Obligations	25,549	25,549	...	25,549	...	...
TOTAL	6,187,236	6,187,236	...	6,187,236	...	...
Carried over	15,578,945	15,212,507	366,488	15,365,721	24,315	17,085

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India*.

DISTRIBUTION OF TOTAL AMONGST

Government of Bengal.	Government of United Provinces	Government of Panjab	Government of Burma	Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Government of Coorg	Shan States Federation
£	£	£	£	£	£	£	£	£
...
...
...
...
3,528	10,334	1,293	4,979	2,696	486	497	..	...
443	...	48	498	335	775	365	..	..
...
5,348	12,528	6,490	40,048	3,289	6,475	5,976	375	999
...	...	...	10	..	..	..	..	..
9,319	22,862	7,831	45,535	6,970	7,726	6,838	375	999
..
...
...
...
...
3,983	5,109	34,252	10,665	2,896	7,249	..	...	...
...
...
...
...
13,257	27,971	42,083	56,200	9,166	14,983	6,838	375	999

No. 4-B.—STATEMENT showing the DISTRIBUTION OF EXPENDITURE in *England* for the COMMISSIONER for India and (2) amongst the CENTRAL

HEADS OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF TOTAL EXPENDITURE				
		Secretary of State	High Commissioner.	Central Government	Government of Madras	Government of Bombay.
	£	£	£	£	£	£
Brought forward	15,578,945	16,212,507	36,448	15,365,734	24,315	17,085
F.—Civil Administration—						
22.—General Administration	951,135	183,876	517,259	569,027	50,000	36,074
23.—Audit	24,122	6,123	17,996	24,122	..	..
24.—Administration of Justice	127,912	5,086	122,826	8,050	17,595	14,419
25.—Jails and Convict Settlements	24,473	1,520	22,954	5,032	4,618	2,847
26.—Police	224,052	2,304	221,748	13,514	28,800	82,433
27.—Ports and Pilotage	22,291	732	21,559	21,575	..	..
27(1).—Light Houses and Light ships	158	..	158	158	..	..
28.—Ecclesiastical	61,705	85	61,320	61,705	..	..
29.—Political	112,361	20,963	82,393	112,361	..	..
29A.—Frontier Watch and Ward	7,066	1,078	5,988	7,066	..	..
30.—Scientific Departments	84,626	6,922	77,694	83,437	1,037	..
31.—Education	124,177	259	124,218	4,719	16,951	12,711
32.—Medical	137,582	4,229	153,353	14,591	37,948	18,317
33.—Public Health	47,656	4,088	43,618	10,741	7,204	5,418
34.—Agriculture	70,812	137	70,675	10,032	6,847	3,742
35.—Industries	33,322	..	33,322	3,330	11,110	248
36.—Aviation	16,968	3,454	13,614	16,968	..	..
37.—Miscellaneous Departments	16,804	1,372	13,132	7,113	1,875	492
37A.—Indian Stores Department	4,987	..	4,987	4,987	..	..
TOTAL	2,112,839	203,895	1,908,844	979,458	181,686	124,231
G.—Currency and Mint—						
38.—Currency	68,429	..	68,429	68,429	..	..
39.—Mint	8,826	6	8,880	8,826	..	..
TOTAL	77,265	6	77,259	77,265	..	..
H.—Civil Works—						
41.—Civil Works	226,306	602	225,704	4,754	20,908	25,880
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	36	..	36	26	..	..
44.—Territorial and Political Pensions	9,133	9,133	..	9,133	..	..
45.—Superannuation Allowances and Pensions	2,590,403	676,456	1,919,947	1,778,593	37,035	122,767
46.—Stationery and Printing	134,608	4,011	130,492	65,248	27,741	11,160
47.—Miscellaneous	143,366	118,402	24,964	141,672	11	270
TOTAL	2,888,441	808,002	2,075,439	1,994,672	124,767	134,196
Carried over	20,878,796	16,225,112	4,653,684	18,421,870	30,781	301,222

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India—contd.*

DISTRIBUTION OF TOTAL AMONGST

Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.
£	£	£	£	£	£	£	£	£
13,267	27,971	42,088	56,201	9,166	14,985	6,888	375	199
50,585	57,810	34,561	67,030	31,044	32,953	17,781	440	3,221
	
24,860	17,088	6,370	18,125	13,110	7,146	1,164	...	...
2,506	2,016	1,158	3,448	2,596	222	...	...	...
33,489	30,699	16,221	30,217	16,666	13,024	8,659	...	100
...	...	...	716	...	...	..	...	...
...
..
...
...
...	...	...	152	..	...	...	...	..
17,763	15,098	8,875	22,529	12,572	10,011	3,416	87	900
22,673	12,836	11,783	15,012	12,670	6,763	3,798	829	362
3,606	6,768	7,012	2,018	2,677	316	1,834	..	..
5,651	9,274	14,186	9,304	3,854	6,431	891	...	...
7,791	2,874	2,106	938	4,604	...	321	...	...
..
3,392	...	300	2,444	848	318	22	...	...
..
172,306	154,153	105,072	171,933	100,641	77,184	37,866	1,306	3,983
...
...
...
9,079	8,972	13,770	115,224	5,508	6,796	4,243	206	1,897
...	10	...	...	...	..	...	...	..
...
111,313	113,602	126,635	102,292	52,667	60,017	30,519	963	...
4,157	1,006	4,426	13,658	6,213	855	40	...	...
28	20	820	193	5	380	12	...	...
115,498	114,688	131,881	116,148	53,885	61,202	30,571	163	..
3,10,140	306,734	202,806	459,505	174,195	120,167	79,536	2,949	6,789

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India—concl'd.*

DISTRIBUTION OF TOTAL AMOUNT

Government of Bombay	Government of Bengal	Government of the United Provinces.	Government of Punjab	Government of Birma	Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Government of Coorg	Shan States Federation
£	£	£	£	£	£	£	£	£	£
301,332	310,140	305,734	292,806	459,505	174,195	160,167	79,538	2,949	6,780
...
...
...
...
...
301,322	310,140	305,734	292,806	459,505	174,195	160,167	79,538	2,949	6,780
...	...	...	...	156	...	...	...	...	...
...
97,973	464	6,527	...	9	...	...	...	...	...
...
...
...
...
...
...
...
...	...	...	40,463	...	...	...	...	...	...
2,840	...	...	...	...	...	...	...	...	...
...	121	...	10	...	...	...	...	...	...
100,822	585	6,527	40,473	165	...	...	...	...	...
402,144	310,725	312,261	333,279	459,670	174,195	160,167	79,538	2,949	6,780
30,558	30,194	9,808	44,531	30,085	11,237	11,803	10,587	...	...
371,586	280,531	302,953	288,748	429,585	162,958	148,364	69,001	2,949	6,780

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the several

HEADS OF REVENUE	No. of account	Page	India General	Baluchistan	North-West Frontier Province.	Madras	Bombay.	Bengal.	United Provinces.	Item No
			R	R	R	R	R	R	R	
A.—Principal Heads of Revenue—										
I.—Customs	14	95	32	3,065	1,575	3,04,91,630	19,39,28,300	18,62,97,933	...	1
II.—Taxes on Income	15	99	1,70,24,979	1,88,828	9,86,888	1,34,02,489	3,69,15,692	* 6,18,24,527	89,68,382	2
III.—Salt	16	103	1,32,64,582	355	...	1,47,44,661	1,57,84,206	1,84,08,666	...	3
IV.—Opium	17	107	...	...	...	...	...	...	3,04,09,788	4
V.—Land Revenue	18	118	6,11,717	19,95,913	21,06,921	...	...	...	...	5
VI.—Excise	19	119	33,21,820	6,75,693	10,71,625	...	4,05,325	...	...	6
VII.—Stamps	20	124	13,04,719	1,77,323	10,90,647	...	1,77,071	...	...	7
VIII.—Forest	21	129	22,35,051	29,300	8,61,377	...	...	...	...	8
IX.—Registration	22	134	84,366	6,313	76,195	...	...	...	...	9
X.—Tributes from Indian States	23	140	41,19,427	...	...	9,96,519	13,26,924	67,701	2,10,000	10
Total			3,99,69,693	21,77,690	61,98,128	7,96,35,308	24,85,37,518	26,65,38,827	3,95,97,170	11
B.—Railways—										
XIA.—State Railways Commercial Lines—										
Gross Receipts	27	168	1,01,04,99,870	...	...	...	...	...	...	12
Deduct—Working Expenses	27	169	65,56,07,079	...	...	...	...	...	...	13
" Surplus Profits paid to Companies, etc.	24	145	1,51,97,709	...	...	...	...	...	...	14
Net Receipts			33,99,95,083	...	...	...	...	...	...	15
XIB.—State Railways Strategic Lines—										
Gross Receipts	27	168	1,58,81,300	...	...	...	...	...	...	16
Deduct—Working Expenses	27	169	2,08,82,341	...	...	...	...	...	...	17
Net Receipts			—50,01,041	...	...	...	...	...	...	18
Total Net Receipts			33,48,94,042	...	...	...	...	...	...	19
XII.—Subsidised Companies	29	180	12,37,361	...	...	...	...	...	...	20
XIIA.—Railway Miscellaneous Receipts—										
Commercial Lines	31	182	1,40,03,505	...	...	...	...	...	...	21
Strategic Lines	31	182	3,08,804	...	...	...	...	...	...	22
XIIB.—Transfers from Railway Reserve Fund	27c	175	2,08,21,556	...	...	...	...	...	...	23
TOTAL			37,18,65,518	...	...	...	...	...	...	24
Carried over			41,16,32,211	21,77,690	61,98,128	7,96,35,308	24,85,37,518	26,65,38,827	3,95,97,170	25

*Adjusted in India General Books.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930.

Item No.	Punjab.	Burma	Bihar and Orissa	Central Provinces and Benar	Assam.	Coorg	TOTAL INDIA	ENGLAND (Simultaneously converted into Rs at £1=Rs 18½)	Exchange.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R
1	23,60,049	7,60,57,724	9,834		36,65,178	.	51,27,46,229	.	..	51,27,46,229
2	60,33,910	1,67,64,000	45,16,928	30,76,356	13,28,761	24,444	16,70,56,233	4,550	38	16,70,60,821
3	...	34,41,955	777		1,153	.	6,76,46,354	.	..	6,76,46,354
4	..	...	...	.	.	.	3,04,09,788	..	..	3,04,09,788
5	..	.	...	..	...	...	38,14,551	2,385	29	38,16,915
6	.	..	..	..	..	.	54,74,463	...	...	54,74,463
7			...	...	..	..	27,49,660	...	...	27,49,660
8			..	.	...	...	31,28,733	73	...	31,28,801
9	.	...	...	...	...	...	1,66,874	..	..	1,66,874
10	1,46,141	5,360	96,449	2,40,950	5,000	...	72,23,464	...		72,23,464
11	85,40,103	9,62,79,038	46,23,988	33,17,306	50,00,091	24,484	80,04,36,344	6,953	67	80,04,43,369
12	...	...	...	...	...	...	1,01,04,99,870	6,43,141	3,944	1,01,11,46,955
13	..	...	...	...	..	..	65,55,07,079	52,75,284	27,762	66,08,10,123
14	..	...	...	...	...	...	1,51,97,708	.	.	1,51,97,708
15	...	...	...	...	..	..	33,96,95,083	-46,32,143	-23,818	33,50,39,122
16	...	...	...	...	...	...	1,58,81,800	...	...	1,58,81,800
17	.	...	...	...	...	..	2,09,82,341	246	..	2,09,82,627
18	...	...	...	..	...	.	-50,01,041	-286	...	-50,01,327
19	...	...	...	...	...	...	33,46,91,042	-46,32,129	-23,918	33,00,37,705
20	..	...		...	...	..	12,37,361	46,01,016	31,761	58,70,788
21	...	...	.	...	...	.	1,46,03,805	...	..	1,46,03,805
22	...	...	...	...	...	...	3,08,604	...	...	3,08,604
23	..	...	..	.	..	...	2,08,21,705		...	2,08,21,706
24	...	...	...	...	...	...	37,16,65,518	-30,813	7,943	37,16,42,648
25	85,40,103	9,62,79,038	46,23,988	33,17,306	50,00,091	24,484	1,17,21,01,892	-23,865	8,010	1,17,20,86,017

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the several

HEADS OF REVENUE.	No. of account	Page	Public General.	Public Jan	North-West Frontier Province	Madras.	Bombay	Bengal	United Provinces.	Item No
Brought forward			R 41,16,32,211	R 21,77,690	R 61,98,128	R 7,96,85,308	R 24,85,37,519	R 26,65,58,427	R 4,05,97,170	26
C—Irrigation, etc.—										
XIII.—Works for which Capital accounts are kept—										
Gross Receipts—	35A	232	22,467	55,090	18,29,566					27
Direct Receipts										
Portion of Land Revenue due to Irrigation . . .	33	102 and 193	95,826		1,67,254					28
			1,18,293	55,090	19,96,820					29
Deduct—Working Expenses . . .	36A	246	89,429	34,130	10,53,491					30
Net Receipts			29,884	20,960	9,43,329					31
XIV.—Works for which no Capital accounts are kept . . .	37A	261	19	799	1,238					32
TOTAL			29,883	21,759	9,44,567					33
D.—Posts and Telegraphs—										
XV.—Posts and Telegraphs—										
Indian Posts and Telegraphs Department—										
Gross Receipts . . .	39	268	11,29,40,833							34
Deduct—Working Expenses . . .	40H	281	11,18,64,906							35
Net Receipts			10,84,727							36
Indo-European Telegraph Department—										
Gross Receipts . . .	41	283	11,80,589							37
Deduct—Working Expenses . . .	41H	291	26,01,497							38
Net Receipts			—14,20,908							39
TOTAL			—3,36,181							40
E.—Debt Services—										
XVI.—Interest . . .	42	296	30,46,838	29,077	77,402	5,58,214	11,20,012	10,36,615	19,082	41
F.—Civil Administration—										
XVII.—Administration of Justice . . .	48	334	79,874	36,160	1,91,768	...	3,258	..	...	42
XVIII.—Jails and Convict Settlements . . .	49	342	2,96,206	4,696	1,35,679	...	...	...	...	43
XIX.—Police . . .	50	349	3,74,601	10,288	66,616	..	7,615	...	...	44
XX.—Ports and Pilotage . . .	51	354	1,033	..	...	1,209	1,97,266	*21,16,240	...	45
XX (I)—Lighthouses and Lightships . . .	51E	360	6,578	..	...	2,40,210	5,60,652	*8,15,276	...	46
XXI.—Education . . .	55	378	98,929	43,551	64,089	...	...	..	...	47
XXII.—Medical . . .	56	385	2,82,114	5,122	36,899	...	6,506	...	...	48
XXIII.—Public Health . . .	57	389	3,13,334	52	1,611	1,232	57,770	...	...	49
XXIV.—Agriculture . . .	58	394	2,10,458	15,706	31,614	..	...	...	...	50
XXV.—Industries . . .	59	400	36,032	..	...	...	...	...	...	51
XXVI.—Miscellaneous Departments . . .	61	411	1,420,651	2,533	1,816	2,80,216	51,751	*1,07,032	19,637	52
XXVI.—A.—Indian Stores Department . . .	60-A	408	15,98,792	..	...	...	...	...	...	53
TOTAL			67,18,481	1,18,008	5,30,293	5,22,867	8,84,000	25,88,457	12,637	54
Carried over . . .			42,10,84,232	28,46,584	77,50,380	8,07,16,389	25,05,42,430	27,01,13,899	3,96,80,780	55

* Adjusted in India General Books.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930—*contd.*

Item No.	Punjab	Burma.	Bihar and Orissa	Central Provinces and Berar	Assam.	Coorg.	TOTAL INDIA.	ENGLAND. (Sterling converted 1910 Rs. at 21=Rs. 1½)	Exchange	GRAND TOTAL.
26	R 85,40,103	R 9,02,79,038	R 46,23,988	R 34,17,806	R 50,00,061	R 24,484	R 1,17,21,01,862	R -23,855	R 8,010	R 1,17,20,86,017
27	19,07,123	..	..	19,07,123
28	2,63,080	..	..	2,63,080
29	21,70,203	..	..	21,70,203
30	11,76,050	12	...	11,76,062
31	9,94,153	-12	..	9,94,141
32	2,076	4	..	2,080
33	9,96,209	-8	...	9,96,201
34	11,20,40,683	...	...	11,20,40,683
35	11,18,64,906	7,44,655	6,414	11,26,16,175
36	10,84,727	-7,44,855	-6,114	3,38,458
37	11,80,580	14,02,908	12,717	26,95,611
38	6,01,457	1,70,156	1,188	27,79,171
39	-14,20,909	12,23,122	11,220	-1,83,557
40	3,36,131	4,81,207	4,816	1,49,901
41	36,02,986	68,762	59,308	13,107	7,874	12,168	96,52,335	3,41,66,151	2,42,108	4,40,60,580
42	3,11,060	...	...	3,11,060
43	4,36,480	...	...	4,36,480
44	4,59,020	1,200	11	4,60,231
45	...	19,719	...	...	...	...	23,34,488	..	...	23,34,488
46	...	2,27,500	343	...	...	...	13,50,949	...	...	13,50,949
47	7,896	...	...	...	...	..	2,14,464	1,022	11	2,15,487
48	146	...	3,30,879	6,136	65	3,37,080
49	3,73,999	...	...	3,73,999
50	22,57,978	..	...	22,57,978
51	86,052	...	...	86,052
52	27,950	7,287	4,943	4,800	11,781	294	19,35,691	16,224	167	19,51,982
53	15,93,732	...	..	15,93,732
54	85,845	2,54,696	5,286	4,800	11,927	294	1,16,34,690	24,582	264	1,16,59,526
55	1,21,78,084	9,06,02,686	46,58,682	33,35,213	50,19,892	36,043	1,19,40,48,915	3,40,48,137	2,55,182	1,22,89,52,234

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the several

HEADS OF REVENUE.	No. of account.	Page.	India General	Baluchistan	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces	Item N.
			R	R	R	R	R	R	R	
Brought forward .			42,10,86,232	23,46,534	77,50,389	8,07,16,389	25,05,42,430	27,01,13,599	3,96,30,789	56
G.—Currency and Mint—										
XXVII.—Currency .	62	410	2,18,39,901	1,738	6,794	31,965	59,285	17,370	24,589	57
XXVIII.—Mint .	63	424	21,74,025	...	...	...	4,33,258	...	...	58
TOTAL .			2,40,13,026	1,738	6,794	31,965	4,92,543	17,370	24,589	59
H.—Civil Works—										
XXX.—Civil Works .	65	430	14,55,881	64,609	45,443	28,082	2,37,794	3,67,763	..	60
J.—Miscellaneous—										
XXXIII.—Receipts in aid of Superannuation .	72	477	3,75,038	19,418	33,984	1,06,012	3,03,450	2,02,712	1,37,070	61
XXXIV.—Stationary and Printing .	73	437	38,20,553	4,222	62,230	4,000	6,087		157	62
V.—Miscellaneous .	74	503	6,69,206	49,728	6,37,273	67,941	4,51,752	10,250	1,87,223	63
TOTAL .			48,64,797	73,368	7,38,487	1,77,953	7,63,289	2,12,971	3,24,461	64
K.—Military Receipts—										
XXXVI.—Army—										
Effective	75-A	518	1,90,13,763	...	...	..	...	...	...	65
Non-Effective	"	"	23,24,682	..	...	...	...	...	...	66
XXXVII.—Naval .	76-A	563	14,73,235	...	...	...	...	...	...	67
XXXVIII.—Military Engineer Services .	77	566	56,82,501	..	...	..	...	..	..	68
TOTAL .			2,95,90,181	...	...	...	...	...	...	69
L.—Provincial Contributions, etc.—										
XXXIX.—Contributions to the Central Government by Provincial Governments .	78	594	...	...	...	...	...	...	...	70
XXXIXA. } Miscellaneous Ad- and 61A } justments between the Central and Provincial Governments .	79	597	...	...	...	...	3,011	..	...	71
M.—Extraordinary Items—										
XL.—Extraordinary Receipts .	79-A	600	1,55,00,000	...	...	...	...	...	...	72
TOTAL REVENUE .			49,65,17,017	24,66,269	85,41,113	8,09,54,419	25,20,39,067	27,07,12,008 ^(a)	3,99,79,839	73

(a) Includes Rs. 26,90,09,583 adjusted in India General Books.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930—*concl.*

Item No.	Punjab	Bombay	Bihar and Orissa	Central Provinces and Berar	Assam.	Cooch.	TOTAL INDIA	ENGLAND (Selling converted into Rs. at 21 = Rs. 100)	Exchange	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
56	1,21,78,914	3,66,02,886	10,88,582	33,35,213	50,19,892	36,945	1,19,40,48,915	3,48,48,127	1,55,182	22,89,52,224
57	15,920	39,098	4,801	5,201	2,470	68	2,20,48,750	2,80,331	23,196	2,47,61,517
58	..	..	..	..	..	..	20,07,223	5	..	20,07,228
59	15,920	39,098	4,801	5,201	2,470	68	2,46,56,038	2,80,336	23,436	2,73,68,805
60	73	15,053	37,361	8,418	6,172	109	22,66,757	—1,287	—14	22,65,466
61	1,32,009	91,058	1,02,235	72,278	38,651	1,803	16,24,412	4,48,710	3,690	20,70,812
62	4,180	25,010	164	256	31	..	39,26,800	84,082	291	39,01,263
63	1,04,524	88,958	39,558	31,431	19,020	680	23,57,554	11,66,200	10,584	35,24,338
64	2,41,618	2,05,921	1,41,987	1,03,855	57,711	2,348	79,08,856	16,88,992	14,585	96,02,413
65	...	...	..	...	...	...	1,96,13,763	84,86,121	28,600	2,30,78,483
66	...	..	...	..	...	...	28,26,682	66,81,084	59,954	95,64,730
67	...	...	...	...	...	...	14,73,235	9,705	79	14,83,019
68	...	...	...	...	...	...	50,82,501	...	...	50,82,501
69	...	..	...	..	...	...	2,95,96,181	1,01,26,920	85,642	3,98,08,743
70	...	...	...	...	...	...	...	...	...	...
71	...	...	...	...	...	...	3,011	...	...	3,011
72	...	...	...	...	...	...	1,55,00,000	58,65,359	29,081	1,88,94,440
73	1,24,36,540	9,68,62,728	48,72,200	31,52,847	50,86,245	39,466	1,27,39,70,768	5,24,67,467	4,07,892	1,32,68,65,102

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the several

HEAD OF EXPENDITURE.	No. of account.	Page.	India General.	Baluchistan.	North-West Frontier Province.	Madræs.	Bombay.	Bengal.	United Provinces.	No. from
A.—Direct Demands on the Revenue—			R	R	R	R	R	R	R	
1.—Customs	14A	96	1,85,645	12,819	14,037	24,99,320	27,32,645	30,31,625	...	1
2.—Taxes on Income	15A	100	91,149	19,497	72,887	8,78,780	16,96,112	10,92,455	7,18,469	2
3.—Salt	16B	104	68,20,711	...	...	20,08,832	34,14,519	3,10,916	...	3
4.—Opium	17B	109	...	...	...	...	...	...	47,59,479	4
5.—Land Revenue	18A	115	2,37,010	3,92,230	4,60,256	...	...	...	...	5
6.—Excise	19A	120	6,50,410	42,351	5,83,104	...	3,55,830	...	...	6
7.—Stamps	20A	125	20,070	2,637	27,749	...	9,115	...	...	7
8.—Forest	21A	131	24,06,669	37,651	8,04,253	...	...	...	...	8
9.—Registration	22A	135	11,438	3,143	14,449	...	...	...	...	9
Total			1,01,78,102	5,10,437	19,76,735	53,88,900	82,37,724	44,34,996	54,77,943	10
AA.—Forest and other Capital Outlay charged to Revenue—										
3-A.—Capital Outlay on Salt Works	16C	105	1,12,206	...	...	...	...	...	...	11
8-A.—Forest Capital Outlay	21B	132	3,36,892	...	35,966	...	...	...	...	12
Total			4,49,098	...	35,966	...	...	...	...	13
B.—Railway Revenue Account—										
10-A.—State Railways—Commercial Lines. Interest on Debt	28	177	18,91,39,381	...	...	...	...	...	...	14
Interest on Capital contributed by Companies and Indian States	28	177	4,15,970	...	...	...	...	...	...	15
10-B.—State Railways—Strategic Lines. Interest on Debt	28	177	1,40,09,273	...	...	...	...	...	...	16
11.—Subsidised Companies	30	181	4,39,199	...	...	...	...	...	...	17
12-A.—Miscellaneous Railway Expenditure—Commercial Lines	31A	184	39,53,123	...	...	...	...	...	...	18
12-B.—Miscellaneous Railway Expenditure—Strategic Lines	31A	184	49,364	...	...	...	...	...	...	19
TOTAL			18,80,06,810	...	...	...	...	...	...	20
C.—Irrigation, etc., Revenue Account—										
14.—Works for which Capital accounts are kept—Interest on Debt	33	193	1,14,148	1,23,143	9,94,435	...	...	...	...	21
15.—Other Revenue Expenditure	38	263	8,581	1,80,354	4,58,164	74,985	1,00,400	...	3,47,293	22
TOTAL			1,23,679	3,03,497	14,52,599	74,985	1,00,400	...	3,47,293	23
Carried over			19,87,51,689	8,13,934	34,65,300	54,63,885	83,38,124	44,34,996	58,25,241	24

PROVINCES of *British India* and in *England* for the year ended 31st March 1930.

Item No.	Punjab.	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Cooch	TOTAL INDIA	ENGLAND (Sterling converted into Rs at £1 = Rs 1½.)	Exchange.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R
1	22,096	11,42,032	21,895	.	.	.	96,12,726	1,37,437	1,153	97,51,318
2	7,15,040	8,82,891	3,74,162	3,78,650	1,12,928	1,895	70,34,804	1,43,879	1,249	71,84,932
3	..	1,54,155	76,270	..	1,130	.	1,25,92,533	1,02,948	845	1,26,96,323
4	...	..	...	.	...	..	47,59,479	1,20,898	896	48,81,273
5	...	...	...	...	...	..	10,89,505	586	2	10,90,093
6	...	...	..	..	..	..	16,61,095	4,800	39	16,65,934
7	...	...	...	...	..	...	59,771	29,553	268	89,592
8	...	.	.	..	..	...	32,48,573	2,10,243	1,918	34,60,734
9	...	.	...	...	..	...	29,030	...	...	29,030
10	7,37,736	21,83,018	4,72,317	3,78,650	1,14,058	1,895	4,00,87,516	7,55,344	6,372	4,08,49,232
11	..	..	...	...	...	...	1,12,206	...	...	1,12,206
12	...	.	...	...	...	..	3,72,858	27,970	164	4,00,992
13	...	..	...	...	...	...	4,85,064	27,970	164	5,13,198
14	...	...	...	...	...	..	16,91,39,381	10,69,68,236	7,94,781	27,69,02,348
15	...	..	...	...	...	...	4,15,970	1,31,71,784	1,06,289	1,36,94,043
16	...	.	...	...	...	...	1,40,09,273	...	...	1,40,09,273
17	...	...	...	...	...	...	4,39,199	...	...	4,39,199
18	...	...	...	...	...	...	39,53,123	18,97,927	10,908	53,81,953
19	...	...	...	...	...	...	49,864	...	...	49,864
20	..	...	...	...	...	...	18,80,06,810	12,15,37,847	9,11,928	31,04,56,685
21	...	...	...	..	...	...	12,31,726	...	...	12,31,726
22	2,68,137	...	...	1,16,976	...	...	15,54,840	53,880	453	16,09,173
23	2,68,137	...	...	1,16,976	...	...	27,86,565	53,880	453	28,40,899
24	10,05,873	2,83,018	4,72,317	4,95,626	1,14,058	1,895	23,13,85,956	12,28,75,141	9,18,917	35,46,60,014

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the several

ITEMS OF EXPENDITURE	No. of Account	Page	India General.	Baluchistan	North-West Frontier Province	Madras	Bombay	Bengal	United Provinces	Item No.
Brought forward			R 19,87,51,689	R 8,13,924	R 31,63,300	R 51,63,885	R 53,38,124	R 41,34,990	R 58,25,241	25
CC.—Irrigation, etc., Capital Outlay charged to Revenue—										
16.—Construction of Irrigation, etc., Works financed from Ordinary Revenues	34	217		1,03,577	58,459					26
D.—Posts and Telegraphs Revenue Account—										
17.—Posts and Telegraphs—Interest on Debt—										
Indian Posts and Telegraphs Department	39	268	65,7,989	..	..	..	..	..	..	27
Indo-European Telegraph Department	41	2-3	5,51,978							28
			71,29,967							20
DD.—Posts and Telegraphs Capital Outlay charged to Revenue										
18.—Indian Posts and Telegraphs Department	39	268	11,66,936	..	..	..	..	..	..	30
Indo-European Telegraph Department	41	263	—33,297	..	..	..	..	..	..	31
			11,33,639	..	..	..	..	..	..	32
E.—Debt Services—										
19 Interest on Ordinary Debt	42A	302	10,43,68,077	3,60,581	1,67,290	1,23,25,591	7,50,85,923	17,27,063	67,11,429	33
Deduct—Amount chargeable to—										
Railways			18,31,63,197	..	..	..	..	..	..	34
Irrigation			1,11,148	1,23,143	9,94,435	..	..	..	..	35
Posts and Telegraphs			72,90,445	..	..	..	..	..	..	36
Vizagapatam Port			9,73,205	..	..	..	..	..	..	37
Salt Department	43A	304	4,38,371	..	..	..	..	..	..	38
Forests			34,605	..	18,892	..	..	..	..	39
Other Government Commercial Undertakings			..	..	..	..	3,06,015	..	..	40
Provincial Loans Fund	42A	302	6,19,72,177	..	..	..	..	..	..	41
Remainder chargeable to Ordinary Debt	43A	304	—14,96,24,075	2,46,438	—8,46,081	1,23,25,591	7,47,29,907	17,27,063	67,11,429	42
20.—Interest on other Obligations	44	311	5,67,06,637	19,004	56,943	24,12,144	22,10,354	21,06,438	17,49,159	43
21.—Appropriation for Redemption or Avoidance of Debt	46	315	5,3,73,000	..	..	..	..	..	..	44
TOTAL			—8,65,14,438	2,65,442	—7,89,088	1,47,37,735	7,69,40,203	85,33,399	84,60,588	45
F.—Civil Administration—										
22.—General Administration	46	324	1,16,28,053	1,68,039	19,04,449	38,125	1,89,279	30,371	8,76,076	46
23.—Audit	47	332	37,17,990	..	..	8,08,062	12,40,703	8,97,330	3,78,220	47
24.—Administration of Justice	48A	337	5,21,523	72,549	7,70,761	..	15,000	88,331	..	48
25.—Jails and Convict Settlements	49A	345	31,53,007	1,20,036	8,23,417	..	..	..	..	49
26.—Police	50A	360	26,40,462	11,72,246	29,46,363	..	6,68,423	97,624	7,860	50
27.—Ports and Pilotage	51B	355	62,067	..	..	..	5,33,893	15,80,960	..	51
27 (1)—Lighthouses & Lightships	51F	360	8,78,188	..	..	5,3,629	1,28,048	29,521	..	52
28.—Ecclesiastical	52	384	5,87,741	35,423	81,281	2,11,780	3,57,345	1,87,308	3,26,637	53
29.—Political	53	360	67,42,277	15,63,927	24,37,502	2,96,476	17,31,995	48,060	1,62,865	54
29A.—Frontier Watch and Ward	53A	371	..	87,20,644	1,45,24,352	..	..	..	..	55
30.—Scientific Departments	54	374	82,21,849	10,635	4,724	..	..	..	..	56
31.—Education	55A	382	20,23,967	3,55,293	19,76,991	..	29,481	..	7,66,000	57
32.—Medical	56	396	20,34,755	3,15,703	6,13,904	..	1,400	..	..	58
Carried over	...	...	4,21,09,379	76,29,455	2,60,56,763	14,13,072	48,98,562	29,18,545	25,18,467	59
			17,04,70,867	11,82,953	27,29,871	2,02,01,820	8,52,78,387	62,68,395	1,42,55,829	60

* Adjusted in India General books for Technical Rs. 40,000 subtracted in Y. H. 1904-5.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930--*contd.*

Item No.	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg.	TOTAL INDIA	ENGLAND. (Sterling converted into Rs. at 21=Rs 13½.)	Exchange	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
25	10,05,873	21,83,018	4,72,317	4,45,626	1,14,078	1,895	23,18,65,953	12,23,76,141	9,18,97	85,46,00,014
26							1,57,036			1,57,036
27	...			..	..	..	66,77,980	..	..	66,77,980
28	..	..	..	..	..	..	5,51,978	..	..	5,51,978
29	..	..	..	..	..	..	71,20,967	..	..	71,20,967
30	...			...	...	..	11,68,986	...	..	11,68,986
31	..	..	..	..	..	..	—33,297	4,667	49	—28,581
32	..	..	..	..	..	..	11,38,639	4,667	49	11,38,635
33	57,84,733	38,28,738	10,98,029	12,54,364	1,57,052	3,292	21,28,52,073	18,91,24,067	18,88,655	40,18,44,785
34	..	..	..	..	...	..	18,81,63,197	10,69,68,236	7,94,731	29,09,26,164
35	..	..	..	..	...	..	12,81,726	..	..	12,81,726
36	..	..	..	..	...	..	72,90,445	..	..	72,90,445
37	..	..	..	..	...	..	9,79,805	..	..	9,79,805
38	..	..	..	..	...	..	4,38,371	..	..	4,38,371
39	..	..	..	..	...	..	53,501	..	..	53,501
40	..	..	..	..	...	..	8,06,015	..	..	8,06,015
41	..	..	..	..	...	..	6,19,72,177	..	..	6,19,72,177
42	57,84,739	38,28,738	10,98,029	12,54,364	1,57,052	3,292	—4,26,02,504	8,21,55,821	5,03,921	4,01,47,181
43	10,69,505	5,26,680	9,54,044	6,90,147	4,84,017	18,945	6,80,03,017	3,40,664	3,575	6,83,47,243
44	..	..	..	..	...	..	5,73,73,000	..	..	5,73,73,000
45	68,54,244	43,55,418	20,52,073	19,44,511	6,41,069	22,237	8,27,73,453	8,24,98,475	5,97,499	16,58,67,427
46	..	..	..	..	...	..	1,48,28,012	75,87,082	64,258	2,24,79,802
47	8,38,347	9,07,443	4,08,973	3,57,562	2,91,944	..	98,39,583	3,21,631	2,695	1,01,63,900
48	..	..	..	..	...	..	14,18,164	1,07,329	898	15,26,391
49	..	..	..	..	...	..	40,96,460	67,089	588	41,64,147
50	7,289	..	1,915	..	...	..	74,42,191	1,80,590	1,495	76,24,276
51	..	61,078	..	..	..	..	22,47,588	2,87,685	2,286	25,37,539
52	..	2,81,113	6,187	..	..	..	18,51,681	6,102	51	18,57,834
53	2,75,455	1,27,028	30,053	98,006	16,831	288	23,39,396	8,22,732	6,653	31,62,811
54	10,80,048	2,70,689	1,25,093	89,451	2,00,063	..	1,46,51,467	14,98,146	11,550	1,61,91,168
55	..	65,41,923	..	..	20,52,199	..	2,65,39,121	54,207	801	2,69,84,129
56	..	..	..	..	...	..	82,37,108	11,12,486	9,078	93,58,632
57	17,910	..	8,086	2,962	2,800	..	51,88,440	62,912	477	52,46,829
58	19,550	..	..	..	54,168	..	30,36,538	1,94,554	1,428	32,32,518
59	22,12,577	31,89,877	5,78,257	4,95,981	26,13,026	288	10,15,64,749	1,23,42,486	1,02,247	11,40,09,480
60	78,80,117	65,88,436	26,24,390	24,40,137	7,55,127	24,132	32,26,00,061	20,48,76,283	15,16,465	52,49,52,799

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the several

HEADS OF EXPENDITURE.	No. of account	Page.	India General	Baluchistan	North-West-Frontier Province	Madras	Bombay	Bengal	United Provinces	Item No
			R	R	R	R	R	R	R	
Brought forward			17,04,70,857	11,82,953	27,29,671	2,02,01,620	2,52,78,387	82,65,397	1,42,85,829	61
F.—Civil Administration—contd			4,21,00,879	75,23,457	2,60,88,763	14,13,072	48,98,562	29,18,545	25,13,467	62
33.—Public Health	57A	390	16,75,261	17,551	1,05,299	24,205	1,30,454	33	.	63
34.—Agriculture	58A	397	1,87,304	1,31,107	1,93,271	...	1,253	.	...	64
35.—Industries	59A	422	2,37,036	.	..	...	..	.	..	65
36.—Aviation	60	403	17,63,693	.	..	..	.	.	.	66
37.—Miscellaneous Departments	61A	413	11,80,693	21,720	2,359	73,204	47,567	63,077*	15,559	67
37A.—Indian Stores Department	60B	409	19,80,647	..	..	...	...	...	...	68
TOTAL			5,30,98,413	76,99,833	2,61,87,692	15,10,481	50,77,888	29,81,655	25,29,028	69
G.—Currency and Mint										
38.—Currency	62A	421	10,85,337	1,580	3,299	3,20,959	10,74,210	82,221*	3,18,564	70
39.—Mint	63	424	10,13,243	..	..	...	18,45,287	.	...	71
TOTAL			20,78,583	1,580	3,299	3,20,959	29,19,497	82,221	3,18,564	72
H.—Civil Works—										
41.—Civil Works	66	433	1,82,87,656	15,48,988	33,04,683	1,32,110	6,90,149	9,98,756	...	73
J.—Miscellaneous—										
43A.—Famine Relief	70	467	525	...	...	...	...	...	...
44.—Territorial and Political Pensions	71	473	1,52,214	37,530	52,675	5,45,824	3,76,870	6,47,115	6,42,617	74
45.—Superannuation Allowances and Pensions	72B	481	36,74,520	76,494	4,80,129	6,20,916	17,02,301	14,96,001	7,55,631	75
46.—Stationery and Printing	73A	489	43,83,281	1,222	1,23,041	15,844	41,590	2,710	10,471	76
47.—Miscellaneous	74B	507	27,67,778	2,62,422	80,060	23,785	81,779	49,206	9,82,849	77
TOTAL			36,29,278	3,77,668	7,35,905	12,05,619	22,02,540	21,95,032	23,98,068	78
JJ.—Miscellaneous—Capital Outlay charged to Revenue—										
45A.—Commutation of Pensions financed from ordinary Revenues	72D	484	4,19,659	...	...	..	...	...	...	79
K.—Military Services—										
48.—Army—Effective	75B	519	35,88,19,421	..	...	...	..	...	...	80
Non Effective	75B	519	3,54,38,591	...	...	..	...	...	...	81
49.—Marine	76B	584	51,72,732	...	..	..	...	...	...	82
50.—Military Engineer Services	77A	587	4,64,72,504	...	...	...	...	...	...	83
50A.—Transfers to Military Reserve Fund	77B	594	13,41,222	...	..	...	...	...	...	84
TOTAL			44,72,44,470	...	..	...	...	...	...	85
M.—Extraordinary Items—										
52.—Extraordinary Payments	79B	601	6,082	..	..	...	..	..	..	86
TOTAL EXPENDITURE CHARGED AGAINST REVENUE			69,51,79,978	1,08,11,022	3,36,61,250	2,38,70,780	9,61,68,411	1,45,22,056 ^(a)	1,95,81,487	87

(a) Includes Rs. 64,34,850 adjusted in India General books.
* Adjusted in India General books.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930—*concl.*

Item No.	Punjab.	Burma	Bihar and Orissa.	Central Provinces and Berar	Assam	Coorg.	Total INDIA	ENGLAND (Selling converted into Ru at £1 = Rs. 18½)	Exchange.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
61	78,00,117	65,38,438	25,24,390	24,40,137	7,55,137	24,132	32,25,00,051	20,48,76,288	15,18,465	52,88,52,790
62	22,12,577	81,89,877	5,78,257	4,55,981	26,18,026	288	10,15,04,749	1,23,42,485	1,02,245	11,40,00,480
63	...	..	..	..	3,538	..	19,56,341	1,43,221	1,189	21,00,751
64	..	..	..	..	..	..	44,62,937	1,41,760	1,177	46,05,874
65	...	...	..	..	...	..	2,37,086	44,399	337	2,31,772
66	..	...	..	...	..	...	17,63,593	2,26,240	1,879	19,91,712
67	8,782	20,003	521	2,722	13,214	..	14,43,401	94,832	805	15,45,038
68	..	..	...	..	..	..	19,89,647	66,497	567	20,56,711
69	23,21,339	83,09,880	5,78,778	4,98,703	26,34,778	288	11,34,23,704	1,30,50,434	1,08,200	12,65,91,358
70	2,42,909	2,65,680	84,133	32,409	30,213	1,741	35,23,350	9,12,334	7,426	44,43,160
71	...	..	...	..	...	...	23,58,533	1,17,812	989	29,77,334
72	2,42,909	2,65,680	84,133	32,499	30,213	1,741	63,81,883	10,90,198	8,415	74,20,494
73	69,571	76,211	1,18,355	30,429	55,275	993	2,57,63,176	63,387	507	2,58,27,070
74	...	...	..	..	...	...	525	358	2	885
75	60,594	1,42,361	38,984	3,65,333	7,043	696	30,76,361	1,21,771	960	31,99,092
76	7,08,367	1,49,559	2,01,666	1,07,288	62,718	181	26,88,731	2,37,14,567	1,90,145	2,65,93,443
77	5,855	13,593	3,107	1,338	2,069	...	46,08,921	8,69,980	7,777	54,81,678
78	35,972	86,124	52,041	25,63,111	32,893	...	69,67,270	18,88,667	14,014	88,70,241
79	8,10,288	3,41,637	2,95,798	30,39,575	1,04,523	877	1,73,36,808	2,65,95,633	2,12,898	4,41,45,339
80	...	..	...	...	...	...	4,19,659	...	...	4,19,659
81	...	...	..	..	...	..	35,88,19,421	8,91,84,998	7,41,677	44,87,46,091
82	...	...	...	...	..	...	3,54,38,591	4,96,97,621	3,95,340	8,55,31,552
83	...	...	...	...	...	...	51,72,732	30,64,557	24,563	82,62,152
84	...	...	...	...	...	...	4,64,72,504	4,51,444	3,778	4,69,27,726
85	...	...	..	...	...	..	13,41,222	..	..	13,41,222
86	...	...	...	...	...	...	44,72,44,470	14,23,98,915	11,65,358	59,08,03,743
87	1,12,04,224	1,54,31,844	36,01,459	60,41,343	35,79,916	23,081	93,31,36,813	33,80,23,848	30,11,843	1,32,41,71,504
88	...	..	...	...	...	...	6,062	...	...	6,062

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS	No of Account.	No of Page	INDIA	ENGLAND (Sterling converted into Rs at £1 = Rs 1-1/2)	TOTAL
			R	R	R
Revenue as per Account No. 5)	5	33	1,27,39,79,753	5,24,97,457	
Exchange added to Revenue			4,07,892		
TOTAL			1,27,43,87,645	5,24,97,457	1,32,68,85,102
Excess of Revenue over Expenditure charged to Revenue					26,63,598
Railway Capital not charged to Revenue—					
Capital contributed by Railway Companies and Indian States towards outlay on State Railways	25A	150	2,43,678	...	2,43,678
N.—Public Debt incurred—					
Permanent Debt :—					
<i>Sterling Debt—</i>					
6 per cent Bonds	82	619	...	7,92,00,000	
5½ per cent. Stock			...	(a) 17,89,981	
4½ per cent. Stock			...	(b) 18,20,846	
<i>Rupce Debt—</i>					
5 per cent. (Loan), 1930-44	82	619	29,14,23,000	...	
5 per cent. Bonds, 1935	82	619	8,10,49,100	...	
TOTAL			37,24,72,100	8,28,10,927	45,52,82,927
NET					20,39,57,284
Floating Debt—					
<i>Treasury Bills :—</i>					
Issued to Public	82	619	64,73,75,000	...	
Issued to Paper Currency Reserve			56,48,00,000	...	
India Bills			...	16,00,00,000	
Other Temporary Loans			12,00,00,000	...	
TOTAL			1,33,21,75,000	16,00,00,000	1,49,21,75,000
NET					30,10,65,000
Carried over			2,97,92,78,421	29,52,78,284	3,27,45,56,705

(a) Represents discount written off to Revenue in the year . . . Under the system of discount adjustment adopted in respect of the 5½ and 4½ per cent sterling loans, the nominal amounts of debt created were shown in Account No. 82, and the actual cash receipts credited in this Account, the difference representing discount being written off to Revenue by a series of book adjustments extending over the currency of the loans

(b) Includes Rs. 18,20,444 on account of discount in respect of 4½ per cent. stock issued in November 1922, May 1928, January 1928 and January 1929.

GOVERNMENT in *India* and in *England* for the year ended 31st March 1930.

DISBURSEMENTS.	No of Account	No of page.	INDIA.	ENGLAND Sterling converted into Rs at Rs 18½.)	TOTAL.
Expenditure (as per account No 6) . . .	6	39	R 98,31,35,818	R 88,80,23,848	R
Exchange charged as Expenditure . . .			30,11,843	..	
TOTAL			98,61,47,666	88,80,23,848	1,82,41,71,504
Railway, Irrigation, Posts and Telegraphs and other Capital Outlay not charged to Revenue—					
AA. —Capital Outlay on Security Printing Press . . .	20-B	126	22,754	..	22,754
BB. —Construction of State Railways— Commercial	25	154	(a) 12,94,87,066	16,95,03,205	29,89,90,271
Strategic			28,43,404	...	28,43,404
CC. —Construction of Irrigation, etc., Works . . .	34	217	2,99,477	..	2,99,477
DD. —Capital Outlay on Posts and Telegraphs— Indian Posts and Telegraphs Department . . .	40-A	273	(b) 28,30,422	5,77,431	34,07,853
Indo-European Telegraph Department . . .	41-B	285	(c) —2,14,448	1,13,934	--1,00,514
FF. —Capital Outlay on Vizagapatam Port . . .	51-D	358	(d) 31,17,339	4,57,179	35,75,018
Capital Outlay on Light Houses and Light Ships . . .	61-G	361	(g) —3,20,563	3,33,384	12,821
GG. —Currency Capital Outlay	62-B	422	(e) 29,992	88,640	68,632
HH. —Initial Expenditure on New Capital at Delhi . . .	67	451	(f) 67,68,042	5,04,197	72,72,239
JJ. —Miscellaneous— Payment of Commuted Value of Pensions . . .	72-D	484	38,08,683	...	38,08,683
N.—Public Debt Discharged— Permanent Debt— Sterling Debt—					
7 per cent. Stock	82	619	...	4,080	
State Railway Annuities				1,98,94,808	
State Railway Sinking Funds . . . . .			...	26,66,667	
Redemption of liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47) . . .				...
Rupce Debt—					
6 per cent. Bonds, 1927	82	619	3,84,600	..	
6 per cent. Bonds, 1928			1,48,900	.	
6 per cent. Bonds, 1932			4,85,80,200	...	
6 per cent. Bonds, 1931			3,94,62,000	..	
6 per cent. Bonds, 1930			13,51,06,200	..	
5½ per cent. War Bonds, 1928			15,49,725	.	
Other 5½ per cent. War Bonds			1,81,523	.	
5 per cent. War Loan, 1929-47			5,37,000	..	
5 per cent. Loan, 1945-55			28,00,000	..	
4 per cent. Terminable Loan			8,600	...	
3½ per cent. Loans			1,338	...	
3 per cent. Loans			(h) 74,700	..	
TOTAL NET			22,87,60,088	2,25,65,555	25,13,25,643 0
Floating Debt— Treasury Bills—					
Issued to Public	82	619	32,39,50,000	...	
Issued to Paper Currency Reserve			63,41,60,000	...	
India Bills			12,00,00,000	8,00,00,000	
Other Temporary Loans . . . . .			..	..
TOTAL NET			1,11,11,10,000	8,00,00,000	1,19,11,10,00 0
Carried over			2,42,46,90,412	66,21,17,373	3,08,68,07,785

(a) Includes Rs 11,70,735 on account of exchange on sterling transactions.

(b) Includes Rs 5,145 representing exchange on Sterling transactions.

(c) Includes Rs 1,059 "

(d) Includes Rs 4,888 "

(e) Includes Rs 186 "

(f) Includes Rs 4,213 "

(g) Includes Rs 2,724 "

(h) Includes Rs 1,338 "

(i) Discharge due to the conversion of 8 per cent. loans into 3½ per cent. loans (vide Table B), page 617.

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS	No. of Account.	No. of page.	INDIA	ENGLAND (Selling converted into Rs. at 21=Rs. 100)	TOTAL
			₹	₹	₹
Brought forward	...	...	2,97,92,78,471	27,52,78,284	3,27,15,56,705
O.—Unfunded Debt—					
Deposits of Service Funds	85	625	9,51,631	20,06,598	
Post Office Cash Certificates	86	625	7,16,00,711	.	
Savings Bank Deposits	86	623	37,42,94,272	5,67,55,085	
TOTAL			44,68,46,614	5,87,61,683	50,56,08,297
NET					13,04,22,471
P.—Deposits and Advances—					
Provincial Loans Fund	86A	633	31,02,91,655	..	
Posts and Telegraphs Depreciation Fund	40(T) & 41(I)	282 & 292	42,45,496	...	
Railway Depreciation Fund	27B	173	12,59,42,103	...	
Deposits of Local Funds	88	636	27,55,12,817	...	
Appropriation for Reduction or Avoidance of Debt —					
Sinking Funds for Central Loans	89	638	1,60,15,029	...	
Other Appropriations	App. A	...	4,37,89,000	...	
Sinking Fund Investment Account	89	638	16,16,829		
Sinking Funds for Loans granted to Local Bodies, etc.	89A	639	4,11,516	..	
Gold Standard Reserve	App. A	...	..	90,58,22,524	
Gold Standard Reserve—Revenue Equalisation Fund . . . . .			..	59,02,788	
Paper Currency Reserve . . . . .			...	40,89,64,918	
Deposits of Branch Line Companies	90	641	3,73,725	...	
Road Development Fund	89-B	640	1,07,26,759	...	
Departmental and Judicial Deposits	93	650	87,28,30,303		
Advances	App. A 94	656	30,04,37,304	1,74,526	
Discount Sinking Fund			29,27,000	...	
Suspense			2,38,56,749	—14,91,845	
Exchange on Remittance Accounts			31,06,375	...	
Miscellaneous	77E	594	32,66,826	1,51,20,138	
Military Reserve Fund			13,41,222	...	
TOTAL			1,99,66,70,708	1,33,44,98,049	3,33,11,63,757
NET					
Carried over			3,42,27,95,743	1,68,85,83,016	7,11,13,28,759

GOVERNMENT in India and in England for the year ended 31st March 1930—*contd.*

Disbursements	No of Account	No of Page	INDIA.	ENGLAND (Sterling converted into Rs at 21s Rs. 18s)	Total
			Rs	Rs	Rs
Brought forward			2,42,46,90,412	66,21,17,873	3,08,68,07,785
O.—Unfunded Debt—					
Special Loans	83	624	30,660		
Deposits of Service Fund,	85	625	14,19,212	56,539	
Post Office Cash Certificates	86	627	4,45,78,963		
Savings Bank Deposits	86	628	29,84,20,845	3,06,66,867	
TOTAL			34,44,62,620	3,07,23,206	37,51,85,826
NET					0
P.—Deposits and Advances—					
Provincial Loans Fund	86A	633	31,01,34,319	...	
Posts and Telegraphs Depreciation Fund	40-I & 41-I	282 & 292	2,86,914	..	
Railway Depreciation Fund	27B	173	11,76,18,314	...	
Railway Reserve Fund	27-C	176	2,08,21,708	...	
Deposits of Local Fund,	88	636	27,58,14,120	...	
Appropriation for Reduction or Avoidance of Debt—					
Sinking Fund for Central Loans	89	638	36,34,843	...	
Sinking Fund Investment Account	89	638	42,819	...	
Gold Standard Reserve	App. A	...	...	90,58,13,108	
Gold Standard Reserve—Revenue Equalisation Fund . . . . .			..	58,47,263	
Paper Currency Reserve . . . . .			...	40,89,64,913	
Deposits of Branch Line Companies	90	641	2,36,691	...	
Departmental and Judicial Deposits	93	650	89,29,11,473	...	
Advances	App A	...	31,16,09,941	1,44,772	
Discount Sinking Fund			1,77,59,207	...	
Gain or Loss on revaluation, sale, transfer, etc., of assets of Paper Currency Reserve.			6,18,79,286	..	
Suspense	App A	...	51,46,083	7,46,127	
Miscellaneous			31,565	1,52,04,306	
TOTAL			2,01,76,07,287	1,33,67,19,792	3,35,43,27,029
NET					2,31,63,272
Carried over			4,78,67,60,269	2,02,95,60,371	6,81,63,20,640

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS	No of Account.	No of Page	INDIA	ENGLAND (Sterling con- verted into Rs at £1= Rs 133).	TOTAL.
			R	R	R
Brought forward			5,42,27,95,743	1,68,85,33,016	7,11,13,28,759
Q.—Loans and Advances by the Central Gov- ernment—					
Advances to Provincial Loans Fund	95	680	7,00,98,071	...	
Other Loans and Advances	95	660	80,27,526	...	
TOTAL			7,81,25,597	...	7,81,25,597
NET					0
T —Remittances —					
I. —Remittances within India—					
Inland Money Orders	App. A	...	98,70,69,750	...	
Net Receipts by Civil Treasuries from—					
Railways			2,25,20,280	...	
Posts and Telegraphs			55,03,174	...	
Net Receipts from Civil Treasuries by—					
Army and Military Engineer Services (including Marine)			38,02,34,050	...	
II.—Remittances between England and India—					
(i) Remittance Account	97	675	2,25,13,497	4,79,46,828	
(ii) Purchases and Sales of Sterling and other Transfers —					
Sterling purchased in India	98	677	...	20,28,68,687	
Transfers through the Paper Currency Reserve	App A	{	5,22,70,003	15,76,62,266	
Sale of Silver . . . . .			...	5,20,76,781	
TOTAL			1,47,01,22,054	46,05,52,542	1,93,06,74,596
NETS C.F.					0
V.—Balances of Provincial Governments			...	...	...
NET					0
Total Receipts			5,97,10,43,894	2,14,90,88,558	8,12,01,28,952
W.—Opening Balance	99	679	8,20,46,097	(a) 6,99,36,663	15,19,82,765
GRAND TOTAL			7,06,30,99,491	2,21,90,22,221	9,28,21,11,717

(a) Of this amount, £3,042 represents funds of the Gold Standard Reserve.

GOVERNMENT in *India* and in *England* for the year ended 31st March 1930—*concl'd.*

DISBURSEMENTS	No of Account.	No of page.	INDIA.	ENGLAND (Sterling con- verted into Rs. at 21= Rs 100).	TOTAL.
			₹	₹	₹
Brought forward			4,78,67,60,269	2,02,95,60,371	6,81,63,20,640
Q.—Loans and Advances by the Central Govern- ment—					
Advances to Provincial Loans Fund	95	660	12,05,25,000	..	
Other Loans and Advances	95	661	2,96,12,013	...	
TOTAL			15,01,37,013	...	15,01,37,013
T.—Remittances—					
NET					7,20,11,416
I.—Remittances within India—					
Inland Money Orders	App A.	...	98,80,88,406	...	
Other Local Remittances			9,50,043	...	
Other Departmental Accounts			5,46,247	..	
Net Payments into Civil Treasuries by—					
Railways			2,27,09,489	..	
Posts and Telegraphs			55,40,146	..	
Net Issues from Civil Treasuries to—					
Army and Military Engineer Services (including Marine)			38,25,14,100	...	
II.—Remittances between England and India—					
(a) Remittance Account	97	675	5,89,04,052	1,66,58,809	
(b) Purchases and Sales of Sterling and other Transfers—					
Sterling purchased in India	98	677	20,28,66,667	...	
Transfers through the Paper Currency Reserve	App. A.	...	15,76,62,268	5,22,70,008	
Sale of Silver			5,20,76,781	...	
TOTAL			1,86,68,58,196	6,89,28,812	1,93,57,87,008
NET			...	...	51,12,412
V.—Balances of Provincial Governments	App. A	...	17,00,386	3,53,75,910	3,70,75,696
NET . . . . .	...	...	...	...	3,70,75,696
Total Disbursements			6,80,54,55,814	2,13,38,64,548	8,93,93,20,367
W.—Closing Balance	99	679	25,76,38,677	(b) 8,51,57,683	34,27,91,360
GRAND TOTAL			7,06,30,89,491	2,21,90,22,226	9,28,21,11,717

(b) Of this amount, £3,748 represents funds of the Gold Standard Reserve.

No. 8.—ACCOUNT of the REVENUE of the several PROVINCIAL GOVERNMENTS for the year ended 31st March 1930.

HEADS OF REVENUE.	DETAILS OF SUMMARY ACCOUNTS.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Cooch.	Total Provincial Government.
	No. of Acct.	Page.	R.	R.	R.	R.	R.	Government of Burma.	Shan States and Pindyaung.	R.	R.	R.	R.	R.
REVENUE IN INDIA.														
A.—Principal Heads of Revenue.														
I.—Taxes on Income	16	99	7,28,627	4,70,02,982	3,24,74,242	71,020	3,69,905	11,40,351	5,24,213	4,49,270	2,74,006	5,52,796	3,87,409	35,73,975
II.—Land Revenue	18	113	5,21,06,474	2,96,24,969	2,26,34,969	6,86,33,600	2,67,75,663	5,27,72,795	1,36,94,845	1,77,83,092	2,04,99,237	1,20,73,150	3,87,409	33,08,94,567
V.—Excise	19	119	6,92,26,096	1,77,15,018	1,77,15,018	1,30,36,111	1,15,07,085	1,26,84,845	1,36,177	1,40,181,624	1,26,44,818	66,25,645	1,07,896	19,56,48,822
VII.—Stamps	20	124	2,60,92,012	7,74,4,964	30,62,078	1,80,64,967	1,15,07,085	69,83,837	23,240	1,11,34,417	67,18,131	19,98,379	1,07,896	13,54,91,819
VIII.—Fiscal	21	129	63,55,921	13,92,781	16,29,123	13,79,865	9,58,425	1,87,82,801	15,83,768	17,07,667	50,97,508	35,20,008	5,71,947	5,81,13,307
IX.—Registration	22	134	85,57,508	20,11,839	16,29,123	13,79,865	9,58,425	1,87,82,801	15,83,768	17,07,667	50,97,508	35,20,008	5,71,947	5,81,13,307
IXA.—Scheduled Taxes	22B	137	14,70,64,038	11,73,86,610	10,21,46,215	10,72,60,801	6,32,41,431	9,33,77,884	32,67,388	5,10,95,844	4,67,33,389	2,49,77,695	14,64,076	40,56,461
TOTAL														
B.—Railways.														
XIA.—State Railways—														
Gross Receipts	27	168	...	...	...	...	...	...	...	...	...	...	...	...
Deduct—Working Expenses	27	169	...	...	...	...	...	...	...	...	...	...	...	...
Net Receipts	29	180	...	...	...	...	...	...	...	...	...	...	...	...
XII.—Subsidised Companies														
TOTAL														
C.—Irrigation, etc.														
XIII.—Works for which Capital Accounts are kept—														
Gross Receipts	35A	243	6,85,692	34,10,547	11,51,966	1,77,90,020	4,53,73,698	9,69,286	...	38,00,310	8,40,538	...	...	7,40,70,907
Deduct—Working Expenses	33	193	1,37,36,450	59,51,226	...	27,14,968	1,99,98,953	53,07,484	...	...	39,949	...	...	4,76,89,429
Net Receipts	36A	269	1,44,05,533	98,61,773	11,51,966	2,05,04,987	6,53,12,651	62,76,720	...	38,00,310	8,40,538	...	...	12,17,60,428
Deduct—Working Expenses	37A	261	52,67,179	69,97,042	17,46,676	78,97,001	2,62,26,390	49,68,268	...	21,82,424	11,82,164	...	...	5,58,49,359
Net Receipts	38A	281	91,38,353	28,64,731	5,64,710	1,26,07,986	3,90,86,061	13,07,452	...	16,77,886	3,05,622	...	...	6,59,11,143
XIV.—Works for which no Capital Accounts are kept—														
Gross Receipts	37A	261	2,94,076	1,81,871	2,99,886	1,26,226	3,39,802	19,214	...	1,13,320	2,93,312	406	...	16,63,173
Deduct—Working Expenses	38A	281	94,92,780	15,84,086	2,99,886	1,26,226	3,39,802	1,55,585	...	1,13,320	10,347	...	...	1,11,32,798
Net Receipts	39A	281	77,26,856	17,15,457	2,99,886	1,26,226	3,39,802	1,74,799	...	1,13,320	2,79,659	406	...	1,27,95,971
XV.—Debt Services—														
Interest	42	297	40,88,160	1,45,88,254	6,13,589	16,91,223	9,69,902	10,84,588	739	7,55,646	2,86,545	3,73,389	...	2,43,75,865
TOTAL														
D.—Civil Administration.														
XVI.—Administration of Justice	48	384	18,47,286	17,32,820	18,14,024	12,51,071	10,59,908	14,55,881	11,720	5,41,923	3,04,225	2,07,215	6,516	1,03,11,709
XVII.—Prisons and Convict Settlements	49	342	10,61,454	5,46,223	10,46,476	7,08,768	5,71,162	7,44,759	810	7,33,703	3,02,344	82,120	...	58,01,413
XVIII.—Police	50	343	11,89,074	11,74,539	12,45,302	1,69,766	1,92,019	13,08,386	48,834	2,90,294	2,50,088	2,15,110	27,511	60,47,343
TOTAL														
E.—Debt Services—														
Interest	42	297	40,88,160	1,45,88,254	6,13,589	16,91,223	9,69,902	10,84,588	739	7,55,646	2,86,545	3,73,389	...	2,43,75,865
TOTAL														
F.—Civil Administration.														
XVI.—Administration of Justice	48	384	18,47,286	17,32,820	18,14,024	12,51,071	10,59,908	14,55,881	11,720	5,41,923	3,04,225	2,07,215	6,516	1,03,11,709
XVII.—Prisons and Convict Settlements	49	342	10,61,454	5,46,223	10,46,476	7,08,768	5,71,162	7,44,759	810	7,33,703	3,02,344	82,120	...	58,01,413
XVIII.—Police	50	343	11,89,074	11,74,539	12,45,302	1,69,766	1,92,019	13,08,386	48,834	2,90,294	2,50,088	2,15,110	27,511	60,47,343
TOTAL														
G.—Debt Services—														
Interest	42	297	40,88,160	1,45,88,254	6,13,589	16,91,223	9,69,902	10,84,588	739	7,55,646	2,86,545	3,73,389	...	2,43,75,865
TOTAL														
H.—Civil Administration.														
XVI.—Administration of Justice	48	384	18,47,286	17,32,820	18,14,024	12,51,071	10,59,908	14,55,881	11,720	5,41,923	3,04,225	2,07,215	6,516	1,03,11,709
XVII.—Prisons and Convict Settlements	49	342	10,61,454	5,46,223	10,46,476	7,08,768	5,71,162	7,44,759	810	7,33,703	3,02,344	82,120	...	58,01,413
XVIII.—Police	50	343	11,89,074	11,74,539	12,45,302	1,69,766	1,92,019	13,08,386	48,834	2,90,294	2,50,088	2,15,110	27,511	60,47,343
TOTAL														
I.—Debt Services—														
Interest	42	297	40,88,160	1,45,88,254	6,13,589	16,91,223	9,69,902	10,84,588	739	7,55,646	2,86,545	3,73,389	...	2,43,75,865
TOTAL														
J.—Civil Administration.														
XVI.—Administration of Justice	48	384	18,47,286	17,32,820	18,14,024	12,51,071	10,59,908	14,55,881	11,720	5,41,923	3,04,225	2,07,215	6,516	1,03,11,709
XVII.—Prisons and Convict Settlements	49	342	10,61,454	5,46,223	10,46,476	7,08,768	5,71,162	7,44,759	810	7,33,703	3,02,344	82,120	...	58,01,413
XVIII.—Police	50	343	11,89,074	11,74,539	12,45,302	1,69,766	1,92,019	13,08,386	48,834	2,90,294	2,50,088	2,15,110	27,511	60,47,343
TOTAL														
K.—Debt Services—														
Interest	42	297	40,88,160	1,45,88,254	6,13,589	16,91,223	9,69,902	10,84,588	739	7,55,646	2,86,545	3,73,389	...	2,43,75,865
TOTAL														
L.—Civil Administration.														
XVI.—Administration of Justice	48	384	18,47,286	17,32,820	18,14,024	12,51,071	10,59,908	14,55,881	11,720	5,41,923	3,04,225	2,07,215	6,516	1,03,11,709
XVII.—Prisons and Convict Settlements	49	342	10,61,454	5,46,223	10,46,476	7,08,768	5,71,162	7,44,759	810	7,33,703	3,02,344	82,120	...	58,01,413
XVIII.—Police	50	343	11,89,074	11,74,539	12,45,302	1,69,766	1,92,019	13,08,386	48,834	2,90,294	2,50,088	2,15,110	27,511	60,47,343
TOTAL														
M.—Debt Services—														
Interest	42	297	40,88,160	1,45,88,254	6,13,589	16,91,223	9,69,902	10,84,588	739	7,55,646	2,86,545	3,73,389	...	2,43,75,865
TOTAL														
N.—Civil Administration.														
XVI.—Administration of Justice	48	384	18,47,286	17,32,820	18,14,024	12,51,071	10,59,908	14,55,881	11,720	5,41,923	3,04,225	2,07,215	6,516	1,03,11,709
XVII.—Prisons and Convict Settlements	49	342	10,61,454	5,46,223	10,46,476	7,08,768	5,71,162	7,44,759	810	7,33,703	3,02,344	82,120	...	58,01,413
XVIII.—Police	50	343	11,89,074	11,74,539	12,45,302	1,69,766	1,92,019	13,08,386	48,834	2,90,294	2,50,088	2,15,110	27,511	60,47,343
TOTAL														
O.—Debt Services—														
Interest	42	297	40,88,160	1,45,88,254	6,13,589	16,91,223	9,69,902	10,84,588	739	7,55,646	2,86,545	3,73,389	...	2,43,75,865
TOTAL														
P.—Civil Administration.														
XVI.—Administration of Justice	48	384	18,47,286	17,32,820	18,14,024	12,51,071	10,59,908	14,55,881	11,720	5,41,923	3,04,225	2,07,215	6,516	1,03,11,709
XVII.—Prisons and Convict Settlements	49	342	10,61,454	5,46,223	10,46,476	7,08,768	5,71,162	7,44,759	810	7,33,703	3,02,344	82,120	...	58,01,413

XX.—Ports and Pilgrage	354	1,300	...	10,93,947	15,25,186	...	8,02,714	...	7,20,388	5,85,884	5,12,016	12,881	8,01,002
XXI.—Education	55	978	7,86,769	16,50,092	14,11,468	10,93,947	15,25,186	...	8,02,714	...	7,20,388	5,85,884	8,01,002
XXII.—Medical	56	386	8,47,634	14,21,041	11,76,698	2,30,514	3,40,897	4,078	2,45,065	78,169	2,02,557	8,708	3,99,124
XXIII.—Public Health	57	389	2,59,638	11,74,368	1,91,629	3,61,282	2,38,399	29	73,416	67,793	97,204	...	2,64,310
XXIV.—Agriculture	58	304	3,14,341	3,54,565	6,08,464	6,71,603	1,27,026	3,162	2,73,285	3,79,631	1,40,293	84	40,90,150
XXV.—Industries	59	400	7,89,124	4,307	6,74,795	1,84,947	1,04,312	8,980	3,13,100	30,144	4,304	21,11,263	...
XXVI.—Miscellaneous Departments	61	411	9,00,675	1,80,265	29,057	72,697	4,08,770	1,94,480	2,037	65,737	6,940	1,186	15,51,654
Total			719,161	8,51,162	83,40,784	18,47,115	1,02,228	61,58,818	31,41,843	29,44,426	12,70,936	57,027	4,71,26,454
H.—Civil Works.—													
XXX.—Civil Works	65 A	431	11,51,701	20,38,794	6,24,898	3,28,363	7,00,609	8,84,785	51,015	6,45,562	4,47,578	36,834	73,08,233
XXXI.—Bombay Development Scheme	66 G	446	11,51,701	32,68,850	5,24,895	3,28,363	7,00,609	8,84,785	51,015	6,45,562	4,47,578	36,834	82,58,850
Total				52,92,644	11,49,793	6,56,726	14,01,218	17,69,570	102,030	12,91,137	8,94,156	73,868	1,64,67,104
J.—Miscellaneous—													
XXXII.—Transfers from Relief Fund	87	694	50,43,709	47,212	...	...	4,43,800	...	8,00,000	24,14,060	...	...	87,46,841
XXXIII.—Receipts in aid of Suppanna-	72 A	478	4,34,988	23,10,081	1,13,166	5,02,818	3,54,873	2,20,783	1,27,293	1,03,033	16,545	2,920	41,85,330
XXXIV.—Stationery and Printing	73	487	2,94,084	4,28,278	5,44,959	4,75,080	3,04,074	1,84,388	2,58,110	75,019	46,260	1,249	23,80,270
XXXV.—Miscellaneous	74 A	305	14,83,624	5,12,476	9,95,273	18,07,417	24,68,163	1,65,408	8,39,489	4,39,430	1,61,734	4,272	1,10,28,178
Total			23,12,806	32,82,504	17,03,610	27,85,315	33,70,470	5,20,529	20,24,402	30,21,336	2,24,539	7,341	27,42,29,619
L.—Provincial Contributions, etc.—													
XXXIX.—Contributions to the Central Government by Provincial Governments	78	598	...	...	...	...	...	...	...	...	...	...	...
XXXIX-A. } Miscellaneous Adjustments and 51-A. } between the Central and Provincial Governments	79	597	...	...	...	...	...	...	...	...	...	...	...
Total			...	...	...	...	...	...	...	...	...	...	...
M.—Extraordinary items.—													
XL.—Extraordinary Receipts	79A	600	...	...	...	...	...	...	...	...	...	...	...
XL-A.—Transfers from Revenue Reserve Fund	79C	602	...	...	...	...	...	...	...	...	...	...	...
Total			...	...	...	...	...	...	...	...	...	...	...
Total Revenue in India		...	18,08,77,005	15,91,42,304	11,36,89,584	12,98,31,281	10,30,76,593	54,67,762	5,94,64,509	5,28,18,076	2,71,93,951	15,04,898	94,67,86,494
Revenue in England Converted INTO Rs. at £1 = Rs. 138 (for details (see Account No. 4-A).		...	10,167	10,206	...	...	...	...	...	...	...	...	...
Exchange on ditto (e)		...	82	115	...	...	...	...	...	...	...	...	...
Total Revenue of Provincial Government		...	18,08,87,264	15,91,52,625	11,36,87,329	12,98,61,022	10,30,88,314	54,68,332	5,94,63,741	5,28,23,692	2,71,94,797	15,72,460	94,67,93,296

(e) For distribution between Major Heads, see the relative subsidiary Accounts.

No. 9.—ACCOUNT OF THE EXPENDITURE OF THE SEVERAL PROVINCIAL GOVERNMENTS IN INDIA AND IN ENGLAND FOR THE YEAR ENDED 31st MARCH 1930.

HEADS OF EXPENDITURE.	INCASING OF EXPENDITURE ACCOUNTS		Government of Madras.	Government Bombay.	Government Bengal.	Government of United Provinces.	Government of Punjab.	BORWA.		Government of Bihar and Orissa	Government of Central Provinces and Berar	Government Assam	Government of Coorg	Total Provincial Governments.
	No. of Acct.	Page.						Government of Borwa.	State of Borwa.					
EXPENDITURE IN INDIA.														
A.—Direct Demands on the Revenue—														
5.—Land Revenue	18 A	115	28,89,015	66,08,431	45,02,250	92,62,180	40,87,314	61,78,127	56,880	25,72,538	20,56,281	82,712	4,11,42,988	
6.—Excise	19 A	121	45,18,714	44,25,049	22,25,927	13,28,410	18,72,566	22,69,058	86,549	18,33,809	9,14,828	11,419	2,01,16,466	
7.—Stamps	20 A	125	7,67,276	2,64,915	6,22,631	8,40,610	3,45,759	1,59,365	255	2,52,540	63,619	2,504	29,89,359	
8.—Forests	21 A	181	43,81,358	43,27,159	15,47,923	32,62,976	24,73,215	63,04,242	4,97,366	7,61,701	20,42,384	2,31,165	2,98,72,824	
9.—Registration	22 A	135	29,08,057	6,64,382	22,12,658	4,97,052	99,107	1,87,630	711	6,48,919	1,74,495	1,967	70,17,743	
9A.—Scheduled Taxes	22 C	187	..	20,731	15,000	..	..	3,469	..	..	..	..	39,200
Total			1,54,14,420	1,83,10,667	1,11,83,284	1,46,79,238	83,77,951	1,52,91,900	6,41,711	60,69,981	52,50,587	3,19,767	10,17,78,585	
AA.—Forest and other Capital Outlay charged to Revenue—														
8A.—Forest Capital Outlay	21 B	132	4,30,639	2,22,021	1,16,684	1,84,436	4,95,251	7,69,313	83,195	1,11,550	1,77,310	90,282	27,21,337	
B.—Railway Revenue Account—														
10A.—State Railways:														
Interest on Debt	28	177	..	..	..	7,715	..	..	..	..	48,274	..	55,989
11.—Subsidized Companies	80	181	..	..	..	5,000	..	..	..	..	8,911	..	13,911
12A.—Miscellaneous Railway Expenditure	31A	184	..	..	..	..	..	..	..	..	2,197	..	2,197
Total			..	..	..	12,715	..	..	..	..	59,882	..	72,097

C.—Irrigation, etc., Revenue Account—														
14.—Works for which Capital Accounts are kept—														
Interest on Debt	88	215	(b) 60,26,845	(a) 78,06,682	18,23,008	96,92,724	1,26,13,904	23,25,517	...	20,45,897	26,80,488	...	...	4,49,14,016
15.—Other Revenue Expenditure financed from Ordinary Revenues.	38	263	52,38,604	17,16,279	13,47,123	83,002	5,92,656	9,82,106	5,043	8,03,964	2,10,713	90,088	10,938	1,04,70,816
15 (1).—Other Revenue Expenditure financed from Famine Relief Fund	38	233	"	17,02,294	1,000	...	...	...	...	...	...	...	...	17,03,294
TOTAL			1,12,65,749	1,12,24,205	31,71,131	97,76,725	1,31,48,560	31,37,623	5,043	28,49,881	28,91,201	90,088	10,938	5,70,88,125
CC.—Irrigation, etc., Capital Outlay (charged to Revenue)—														
16.—Construction of Irrigation, etc., Works—														
B.—Finance from Ordinary Revenues	34	229	11,05,381	...	2,41,602	-3,64,419	...	4,46,912	...	-782	68,356	...	...	14,57,050
TOTAL			11,05,381	...	2,41,602	-3,64,419	...	4,46,912	...	-782	68,356	...	...	14,57,050
Carried over			2,82,16,249	2,77,56,393	1,46,62,701	2,42,37,686	2,20,19,763	1,98,65,748	6,79,949	56,59,086	1,13,60,816	55,77,367	4,20,987	16,81,57,194

(a) Includes Rs. 4,70,000 met from Famine Relief Fund
 (b) Includes credit of Rs. 263 on account of recovery of interest on private jobs undertaken by the Gungur, Asutia Project.

No. 9.—ACCOUNT OF THE EXPENDITURE OF THE SEVERAL PROVINCIAL GOVERNMENTS IN INDIA AND IN ENGLAND FOR THE YEAR ENDED 31st MARCH 1930.—*contd.*

HEADS OF EXPENDITURE.	DETAILS OF ACCOUNTS.		No. of Acct.	Page.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total Provincial Governments.
					R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
EXPENDITURE IN INDIA.—<i>contd.</i>																
Brought forward					9,82,16,249	2,77,68,803	1,46,62,701	2,42,37,686	2,20,19,762	1,80,65,748	6,79,949	5,50,086	1,13,60,816	55,77,267	4,50,987	16,71,77,104
Debt Services—																
19.—Interest on Ordinary Debt			43	F08	04,42,872	3,44,28,262	11,83,657	1,42,30,868	1,11,84,443	9,01,724	21,863	21,70,807	24,38,763	~27,775		7,20,60,389
<i>Deduct—Amount chargeable to—</i>																
Railways			43A			(c)		7715		22,23,317		20,43,897	26,80,488	45,274	...	55,939
Irrigation			43A		40,27,167	1,16,76,409	19,99,413	96,22,724	1,96,13,904	4,52,407		24,254	1,50,737	28,794	8,427	4,91,61,618
Forests			43A		4,28,849	95,694	38,591	64,124	6,54,672							8,35,448
Hydro-Electric Scheme			43A		53,716											7,08,887
Bombay Development Scheme			43A													
Other Government Commercial Undertakings			43A			2,23,283			1,08,038	11,65,764		96,637	...			17,79,869
Remainder chargeable to Ordinary Debt			43A		2,51,279	1,98,08,004	—3,65,413	44,73,215	—22,82,884	—30,68,774	19,046	16,744	—4,54,420	—1,01,812	—8,477	1,81,12,064
20.—Interest on Other Obligations.			44		5,982	90,080	8,463			79,792		45,369	51,770			80,811
21.—Appropriation for Reduction or Avoidance of Debt			45	313	39,50,176	14,09,107	6,78,862	22,00,000	6,55,807	4,10,374			2,16,078	—1,01,843	—8,477	95,00,433
TOTAL					89,32,939	2,13,73,381	—1,88,087	66,73,216	—16,97,467	—21,64,398	19,046	1,51,770	—1,95,732	—1,01,843		2,70,8,318
F.—Civil Administration—																
22.—General Administration			46	925	2,41,89,868	2,28,85,741	1,24,36,762	1,39,65,370	1,11,33,804	1,00,72,185	6,42,144	70,03,739	67,91,351	27,39,904	1,38,908	11,17,25,487
23.—Administration of Justice			48A	937	93,73,173	75,31,329	1,06,86,859	78,06,168	66,28,970	66,27,965	18,357	30,84,622	27,71,371	11,56,405	58,004	6,92,75,830
24.—Police and Convict Settlements			49A	945	30,60,080	24,36,888	34,45,129	42,13,605	42,76,179	1,54,70,100	21,408	18,98,967	9,82,519	53,11,612	11,217	1,12,16,811
25.—Police			50A	941	1,98,31,071	1,75,95,386	2,09,12,024	1,71,45,490	1,21,34,733	9,89,472	1,67,611	82,29,962	90,66,310	27,73,400	1,00,047	12,51,9,484
26.—Police and Pilgrage			51C	936	30,341	23,178	5,04,915	30,383	3,070	9,89,472				42,038		15,3,454
27.—Police			54	276	3,16,580	86,028	20,600	2,00,13,470	1,71,01,107	1,91,61,593			17,144	11,983		61,5,702
28.—Scientific Departments			55A	983	2,61,08,428	2,16,18,690	1,43,61,320	2,00,13,470	1,71,01,107	1,91,61,593	4,18,831	90,42,15	36,78,797	32,7,720	1,51,370	12,9,19,680
29.—Education			56A	983	54,28,616	54,28,616	35,06,139	26,41,347	48,72,694	14,80,759	2,38,984	28,70,380	14,50,751	13,44,131	81,709	3,97,49,634
30.—Medical			57A	981	85,08,698	85,08,698	35,06,139	26,41,347	48,72,694	14,80,759	2,38,984	28,70,380	14,50,751	13,44,131	13,122	1,97,24,941
31.—Public Health			58A	997	30,13,857	20,08,883	26,37,959	32,72,915	32,72,915	21,72,388	76,484	8,37,369	6,81,535	7,90,172	23,343	9,71,715
32.—Agriculture			59A	473	1,42,513	30,71,086	24,60,719	14,11,725	14,15,176	3,40,898		10,46,379	18,49,023	2,14,367		86,1,541
33.—Industries			59A	473	53,64,633	46,46,090	13,32,629	77,766	1,13,022	3,02,760	1,701	87,312	1,83,795	19,93	1,102	39,90,321
37.—Miscellaneous Departments			61A	413	26,11,063	4,59,402	2,39,490									
TOTAL					10,45,41,089	7,51,92,186	7,44,35,595	6,50,04,450	6,50,04,450	6,51,51,750	16,57,156	3,78,83,570	2,70,30,614	1,33,35,464	5,84,651	54,10,30,580
F.F.—Civil Administration—																
Capital Outlay charged to Revenue—																
55A.—Capital outlay on Industrial Development met from Revenue			39B	404					86,930							86,930

		60A	H.—Civil Works— 41.—Civil Works.	181,50,555	1,19,10,231	94,53,923	50,01,996	1,67,20,684	2,11,68,720	24,46,680	85,62,639	81,67,797	77,16,864	3,96,738	10,89,91,687
		60F	41 C.—Interest on Capital out- lay on Hydro-Electric Scheme	53,716	"	"	"	"	"	"	"	"	"	"	53,716
		60H	42.—Bombay Development Scheme .	"	29,15,912	"	"	"	"	"	"	"	"	"	28,15,812
	TOTAL			1,82,01,281	1,40,26,043	94,53,923	50,01,996	1,67,20,684	2,11,68,720	24,46,330	85,62,639	81,67,797	77,16,864	3,96,738	11,18,01,215
	JJ.—Capital Outlay on Civil Works, etc., charged to Revenue—														
	41 A.—Capital Expenditure on Civil Works met o f Extraordinary Receipts.	69		"	"	"	"	15,99,470	"	"	"	"	"	"	15,99,470
	J.—Miscellaneous —														
	43.—Famine—	70	A.—Famine Relief	182	5,94,628	46,212	8,64,598	4,43,870	2,64,992	"	2,433	24,14,060	2,59,141	"	48,92,048
	B.—Transfers to Famine Relief Fund	87		2,99,818	"	"	7,53,337	"	"	"	"	"	"	"	10,53,153
	46.—Superannuation Allowances and Pensions	72C		51,58,581	56,55,497	44,33,682	49,68,790	18,81,094	33,37,403	4,741	21,01,884	17,89,971	7,13,913	40,363	3,09,91,897
	Stationery and Printing :	73B		19,59,315	14,74,481	24,42,548	13,37,071	10,90,788	9,30,636	18,363	8,38,082	6,24,681	4,31,255	20,601	1,09,40,697
	Miscellaneous	74C		4,42,821	6,37,728	2,44,304	9,16,416	1,79,269	33,52,031	2,70,644	2,45,497	8,61,481	4,47,078	28,975	95,37,450
	TOTAL			78,40,717	82,62,322	71,16,595	88,41,388	54,95,008	78,75,076	3,02,745	31,97,576	56,40,101	18,51,887	89,641	3,65,03,165
	J.J.—Miscellaneous—Capital to Outlay charged to Revenue—														
	46A.—Commutation of Pensions financed from Ordinary Revenues.	73D		8,52,947	"	24,36,404	"	"	"	"	2,34,506	"	"	13,121	37,25,278
	M.—Extraordinary Items—	79B		"	"	"	"	"	27,943	"	"	"	"	"	27,948
	Total Expenditure in India charged against Revenue .			16,35,57,572	15,40,29,894	10,91,94,023	11,92,11,800	10,92,88,835	10,37,19,844	50,75,126	5,85,99,307	5,20,93,596	2,87,02,240	14,95,661	90,40,97,388
	EXPENDITURE IN ENGLAND CONVERTED INTO Rs. at £ = Rs. 13½ (FOR DETAILS, SEE ACCOUNT No. 4 B.)			48,50,411	40,17,639	41,36,195	40,76,433	39,04,078	61,26,724	90,524	23,22,569	21,35,561	10,66,507	39,323	9,27,59,021
	Exchange on Ritho (d) .	4B		40,598	33,254	34,460	32,237	32,473	30,205	728	19,922	17,990	8,661	297	1,70,755
	Total Expenditure of Provin- cial Governments charged against Revenue			16,84,78,681	15,97,70,784	11,32,63,678	12,33,20,600	11,32,25,383	10,98,96,773	51,65,678	6,09,41,918	5,12,43,757	2,97,71,738	15,35,281	93,80,57,164
	Total Revenue (see Account No. 8)	8		18,08,87,254	15,91,52,925	11,35,87,399	12,98,61,023	11,27,18,870	10,30,83,314	64,58,832	5,94,54,741	5,23,23,392	2,71,04,707	13,71,460	94,57,93,596
	Surplus (+) Deficit (-) of each Government			+1,24,08,573	+10,72,541	+2,28,551	+65,40,423	-5,06,536	-63,13,459	+3,91,654	-1,45,817	-14,23,165	-25,76,981	+37,179	+77,06,132

— A. J. C. 1. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840.

(a) For distribution between May 1964 and June 1964. Includes Rs. 4,70,831 charged to Capital
(b) Includes Rs. 1,74,419 charged to Capital

(b) Includes Rs. 47,70,831 charged to Capital
Includes Rs. 1,76,419 charged to Capital

No. 10.—ACCOUNT of the RECEIPTS of the several PROVINCIAL GOVERNMENTS, showing

RECEIPTS.	DETAILS OF SUBSIDIES BY ACCOUNTS.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Item No.
	No. of Acct.	P a c e.					
			R	R	R	R	
Revenue as per Account No. 8	8	47	18,08,87,254	15,91,52,625	11,35,87,329	12,98,61,022	1
P.—Deposits and Advances—							
Famine Relief Fund	87	634	4,91,230	10,73,411	61,386	8,38,082	2
Appropriation for Reduction or Avoidance of Debt:—							
Sinking Funds for Provincial Loans	89	638	...	14,67,919	...	26,13,946	3
Other Appropriations	App. A	...	33,50,176	8,36,887	6,78,862	...	4
Sinking Funds for loans granted to Local Bodies, etc.	80A	639	...	...	...	...	5
Depreciation Reserve Funds of Commercial Concerns	93	651	17,301	...	...	...	6
Depreciation Reserve Fund—Forest Tramway	93	651	..	...	...	...	7
Depreciation Reserve Fund—Government Presses	93	651	1,32,097	58,364	1,38,089	18,247	8
Transfers from Famine Relief Fund	87	634	..	23,39,000	...	...	9
Revenue Reserve Fund	94A	658	...	...	...	...	10
Suspense	App.	...	1,52,953	40,436	..	...	11
Miscellaneous	App.	...	...	...	...	60,200	12
TOTAL			47,43,762	£1,22,017	8,78,287	35,28,475	13
R.—Loans and Advances by Provincial Governments	96	667	50,86,279	1,03,18,880	11,28,029	94,32,024	14
S.—Advances from Provincial Loans Fund	80A	681	98,00,000	10,30,89,071	16,00,000	2,57,63,000	15
Advances from the Government of India . . . . .	...	...	...	...	...	...	16
Total Provincial Receipts			20,02,67,295	28,36,77,693	11,71,93,645	16,85,84,591	17
Opening Balance, 1st April 1929			6,32,56,099	2,71,76,034	2,23,00,021	21,71,245	18
GRAND TOTAL			26,34,93,394	31,08,53,727	13,95,02,666	17,07,55,836	19

the AMOUNTS received on each ACCOUNT for the year ended the 31st March 1930.

Acct. No.	Government of Punjab.	BURMA		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total Provincial Governments.
		Government of Burma.	Shan States Federation.					
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1	11,27,18,830	10,30,83,314	54,58,332	5,94,53,741	5,28,23,592	2,71,94,797	13,72,400	94,57,93,296
2	85,022	...	..	4,36,123	7,84,767	...	..	37,69,971
3	1,28,866	...	...	...	...	...	...	42,10,781
4	5,27,567	4,10,574	...	45,369	2,16,978	...	..	63,66,413
5	...	...	...	..	352	...	...	352
6	...	8,10,500	...	...	...	...	...	8,27,801
7	...	...	...	...	56,522	...	...	56,522
8	49,759	77,471	...	...	37,866	10,488	...	5,20,401
9	...	...	...	12,43,272	78,60,987	...	...	1,17,43,239
10	43,590	...	...	...	...	...	...	43,590
11	2,26,761	...	...	...	21	584	...	4,23,760
12	1,18,009	...	...	...	...	...	...	1,78,209
13	11,79,574	12,08,545	...	17,24,764	89,57,513	11,072	...	2,84,44,000
14	20,44,317	23,57,978	24,229	11,39,080	15,41,696	2,46,585	...	8,41,64,117
15	2,00,00,000	55,30,000	...	...	73,12,000	2,00,000	...	17,80,64,071
16	...	...	5,00,000	...	...	...	...	5,00,000
17	13,63,42,721	11,22,89,837	59,32,561	6,23,17,585	7,06,34,801	2,76,52,404	15,72,460	1,18,69,65,496
18	31,84,975	1,04,60,014	23,03,792	1,71,88,826	1,70,64,228	71,95,431	6,02,511	17,30,91,176
19	14,00,27,696	12,27,08,861	84,86,863	7,05,06,411	8,76,99,020	3,43,47,835	21,74,971	1,36,00,56,639

No. 11.—ACCOUNT of the DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS,

DISBURSEMENTS	DETAILS OF SUBSIDIARY ACCOUNTS		Government of Madras	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Item No
	No. of Acct.	Page					
Expenditure charged against Revenue—			R	R	R	R	
As per Account No 9	9	51	16,84,78,581	15,90,70,784	11,83,63,676	12,33,20,600	1
Forest, Irrigation and other Capital Outlay not charged to Revenue—							
AA.—52A.—Capital Outlay on Forests	21B	132	—2,46,979	...	..	..	2
CC.—55.—Construction of Irrigation, etc., Works	34	229	91,54,343	3,03,23,400	19,72,980	1,42,61,922	3
FF.—56A.—Capital Outlay on Improvement of Public Health	57B	392	...	5,96,347	..	67,298	4
56B.—Capital Outlay on Agricultural Improvements	58B	398	...	...	..	—7	5
56C.—Capital Outlay on Industrial Development	59B	404	2,17,502	..	..	..	6
HH.—58.—Capital Outlay on Hydro-Electric Scheme	67G	455	9,01,850	..	..	..	7
59.—Bombay Development Scheme	68	459	..	—1,77,090	..	..	8
60.—Civil Works	69	461	75,378	44,18,804	23,30,840	52,20,630	9
J.J.—60A.—Other Provincial Works not charged to Revenue	74D	510	...	3,877	...	24,267	10
60B.—Payments of Commuted Value of Pensions	72D	484	—1,28,100	12,24,527	..	2,23,373	11
TOTAL			90,73,797	8,63,87,853	45,08,820	1,08,07,492	12
M.—Public Debt Discharged.	82A	620	...	..	...	60,200	13
P.—Deposits and Advances—							
Famine Relief Fund	87	634	..	76,90,111	47,212	...	14
Appropriation for Reduction or Avoidance of Debt—							
Sinking Fund for Provincial Loans	89	638	..	12,258	...	60,200	15
Sinking Fund Investment Account	89	638	...	14,56,979	..	26,41,218	16
Depreciation Reserve Fund of Commercial Concerns	93	651	12,424	...	..	...	17
Depreciation Reserve Fund—Government Presses	93	651	86,896	37,212	83,332	..	18
Transfers to Famine Relief Fund—Repayment of advances	87	634	...	2,60,065	...	...	19
Revenue Reserve Fund	94A	653	...	...	...	...	20
Suspense	App.	...	...	1,07,347	11,023	...	21
Miscellaneous	App.	...	...	3,66,714	...	...	22
TOTAL			99,320	98,70,710	1,41,507	26,07,473	23
R.—Loans and Advances by Provincial Governments	96	667	60,75,457	49,08,277	18,36,740	71,07,859	24
S.—Advances from Provincial Loans Fund	86A	633	2,51,60,472	7,71,06,098	7,78,832	1,48,85,832	25
Total Provincial Disbursements			20,97,87,567	25,63,53,661	12,00,24,676	16,77,85,116	26
Closing Balance, 31st March, 1930			(a) 5,37,05,827	(b) 2,45,00,666	(c) 1,94,77,990	(d) 22,70,420	27
GRAND TOTAL			26,34,93,394	31,08,53,627	13,95,02,666	17,07,55,536	28

showing the AMOUNTS paid on each ACCOUNT for the year ended 31st March 1930.

Item No.	Government of Punjab	BURMA		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam	Government of Coorg.	Total Provincial Governments.
		Government of Burma	San States Federation					
	R	R	R	R	P	R	R	R
1	11,82,25,386	10,08,06,773	51,66,678	6,09,41,918	5,47,46,757	2,07,71,128	15,35,281	93,80,27,164
2			..	..	49,146	88,254	..	-1,09,579
3	70,25,581	6,84,139	..	..	22,04,442	...	...	6,62,26,810
4		...	..	..		..	...	6,62,645
5	...		..	..	...	...	...	-7
6	...		..	..	...	...	...	2,17,302
7	47,82,340	...	...	...	..	..	...	56,84,189
8	...	..	..	...		...	...	-1,77,009
9	...	..	5,87,508	..	6,54,136	2,72,687	...	1,37,47,400
10	...	..	..	...	...	...	..	28,144
11	9,05,833	20,96,661	...	-12,701	11,95,624	50,552	..	56,45,700
12	1,31,03,744	27,81,800	5,87,506	-12,701	41,03,343	4,11,403	...	9,10,26,555
13	1,29,500				...	..	..	1,80,700
14	4,43,830	..	..	20,43,272	1,02,75,047	..	..	2,04,90,502
15	1,30,607	..	..	...	...	...	...	2,03,095
16	..	...	...	...	...	...	...	39,98,192
17	...	1,27,000	...	...	...	...	...	1,39,124
18	80,814	70,738	...	...	39,989	7,438	...	3,00,929
19	...	...	...	1,69,602	4,07,850	...	...	6,37,527
20	15,00,000	...	..	...	...	...	...	15,00,000
21	1,394	...	...	74,867	...	...	...	1,94,431
22	...	...	...	...	...	...	...	3,66,714
23	21,36,175	1,97,738	..	22,87,541	1,07,82,906	1,418	..	2,81,38,814
24	73,45,008	19,35,463	20,000	12,74,718	54,60,820	30,64,204	...	8,85,31,035
25	5,27,567	4,89,931	...	45,369	83,32,300	...	...	12,72,27,221
26	13,67,88,370	11,52,00,703	57,54,184	6,45,36,345	8,29,26,131	3,32,48,953	15,23,281	1,22,40,41,189
27	32,39,326	74,08,146	27,32,169	1,43,69,560	47,72,858	15,98,682	6,39,690	13,60,15,480
28	14,00,27,600	12,27,08,831	84,86,953	7,95,06,411	8,76,99,029	3,48,47,835	21,74,071	1,36,00,56,669

No. 11A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT 21 = RS. 33) AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	28,39,015	...	41,163	..	28,80,178	...
6.—Excise	(a) 1,45,567	43,73,147	...	67,053	1,45,567	41,40,202
7.—Stamps	7,67,276	...	1,757	...	7,69,033	...
8.—Forest	43,81,358	...	1,97,939	...	45,79,297	...
9.—Registration	(a) 4,145	29,03,912	...	...	4,145	29,03,912
TOTAL .	81,37,361	72,77,059	2,40,859	67,055	83,78,220	73,44,114
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay . . .	4,30,699	...	...	...	4,30,699	...
C.—Irrigation, etc., Revenue Account -						
14.—Works for which Capital accounts are kept—						
Interest on Debt	60,26,845	...	...	...	60,26,845	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	52,38,904	...	19,000	...	52,57,904	...
TOTAL .	1,12,65,749	...	19,000	...	1,12,84,749	...
CC.—Irrigation, etc., Capital Outlay (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	11,05,381	...	...	...	11,05,381	...
E.—Debt Services—						
19.—Interest on Ordinary Debt . .	64,42,872	...	...	...	64,42,872	...
<i>Deduct</i> —Amount chargeable to Forests.	1,33,939	...	...	...	1,33,939	...
" Amount chargeable to Irrigation	60,27,107	...	...	...	60,27,107	...
" Amount chargeable to Hydro-Electric Scheme	53,716	...	...	...	53,716	...
" Amount chargeable to other Government Commercial Undertakings	2,51,279	...	...	...	2,51,279	...
Remainder chargeable to Ordinary Debt.	—23,169	...	...	...	—23,169	...
20.—Interest on Other Obligations .	5,982	...	...	...	5,982	...
21.—Appropriation for Reduction or Avoidance of Debt	29,50,176	...	...	...	29,50,176	...
TOTAL .	39,32,989	...	...	...	39,32,989	...
Carried over .	2,48,72,179	72,77,059	2,59,859	67,055	2,51,32,038	73,44,114

(a) Referred to expenditure in Agency Tracts which have been declared to be Backward Tracts under Sub-section 2 of Section 52A. of the Government of India Act.

No. 11A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in India and in England for the year ended 31st March 1930—*concl'd*

HEADS OF EXPENDITURE	INDIA		ENGLAND (FIRST CONVERTED INTO Rs. at 21=Rs. 100 and THEN EXCHANGED)		INDIA AND ENGLAND	
	Reserved	Transferred	Reserved.	Transferred	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	2,48,72,179	72,77,057	2,59,859	67,055	2,51,32,038	73,44,114
F.—Civil Administration—						
22.—General Administration	2,38,42,582	5,47,476	6,69,916	10,627	2,45,12,298	5,58,103
24.—Administration of Justice	95,79,173		2,36,633		98,09,106	
25.—Jails and Convict Settlements	30,64,300		62,409		31,22,510	
26.—Police	1,98,13,071		3,37,153		2,02,50,224	
27.—Ports and Pilotage	30,341				30,341	
30.—Scientific Departments	2,29,542	85,408	9,920	4,072	2,39,462	90,020
31.—Education	(a) 11,55,884	2,50,42,544	9,147	2,13,799	11,65,031	2,52,61,343
32.—Medical	(b) 1,90,063	86,18,532		5,10,000	1,90,066	91,28,541
33.—Public Health	(c) 80,721	29,33,106		97,672	80,721	30,30,778
34.—Agriculture	(d) 22,799	41,19,713		92,084	22,799	42,11,747
35.—Industries	1,033	25,63,620		1,49,288	1,033	27,12,108
37.—Miscellaneous Departments	23,85,838	3,25,240	25,209		23,11,037	3,25,240
TOTAL	6,03,04,870	4,42,36,219	14,00,487	10,82,461	6,17,05,337	4,53,18,680
H.—Civil Works—						
41.—Civil Works	20,60,894	1,60,59,671		4,03,205	20,60,894	1,64,92,876
41C.—Interest on Capital outlay on Hydro-Electric Schemes	53,716				53,716	
TOTAL	21,14,610	1,60,59,671		4,03,205	21,14,610	1,64,92,876
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	182				182	
B.—Transfer to Famine Relief Fund	2,99,818				2,99,818	
45.—Superannuation Allowances and Pensions	51,68,581		13,04,538		64,73,119	
46.—Stationery and Printing	16,16,843	3,12,472	3,73,276		19,90,119	3,12,472
47.—Miscellaneous	3,18,510	1,24,305	148		3,18,658	1,24,305
TOTAL	74,03,940	4,38,777	16,77,962		80,81,902	4,38,777
JJ.—Miscellaneous—Capital Outlay charged to Revenue—						
43A.—Commutation of pensions financed from Ordinary Revenues	8,52,247				8,52,247	
Total Expenditure as in Account No. 9	9,55,47,816	6,30,39,726	33,38,238	15,52,721	9,83,88,134	6,90,92,447
C. XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	52,67,178				52,67,178	
Refunds of Revenue	9,79,961	1,68,409			9,79,961	1,68,409
AA. to JJ.—Forest/Irrigation and other Capital not charged to Revenue—						
52A.—Capital Outlay on Forests	—2,43,979				—2,43,979	
55.—Construction of Irrigation, etc., Works	86,79,023		4,75,328		91,54,346	
56C.—Capital Outlay on Industrial Development	2,14,051	3,251			2,14,051	3,251
58.—Capital Outlay on Hydro-Electric Scheme	7,30,255		1,71,604		9,01,859	
60.—Civil Works		75,378				75,378
60B.—Payments of Commuted Value of Pensions	—1,28,109				—1,28,109	
TOTAL	92,48,241	78,629	6,46,927		98,95,168	78,629
GRAND TOTAL	11,10,43,226	6,82,88,764	39,85,215	15,52,721	11,50,28,441	6,98,39,435

(a) Includes expenditure in Agency Tracts.

(b) Expenditure in Agency Tracts.

(c) Vide foot note (b) on page 132.

No. 11B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BOMBAY in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = RS. 18½ AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND	
	Reserved.	Transferred.	Reserved	Transferred.	Reserved.	Transferred.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—						
5.—Land Revenue	66,08,431	...	54,747	..	66,63,178	...
6.—Excise . . . . .	...	44,25,049	..	35,794	..	44,60,843
7.—Stamps	2,64,915	..	687	..	2,65,602	...
8.—Forest . . . . .	...	43,27,159	..	1,26,098	..	44,53,257
9.—Registration . . . . .	...	6,64,382	..	9,566	..	6,73,948
9A.—Scheduled Taxes	20,731	...	...	..	20,731	...
TOTAL	69,94,077	94,16,590	55,434	1,71,458	69,49,511	95,88,044
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay . . . . .	...	2,22,021	...	..	...	2,22,021
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt—						
A.—Financed from Ordinary Revenues	78,05,632	...	...	...	78,05,632	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	17,18,279	..	2,150	..	17,18,429	...
15 (1)—Other Revenue Expenditure financed from Famine Relief Fund	17,02,294	...	...	..	17,02,294	..
TOTAL	1,12,24,205	..	2,150	..	1,12,26,855	..
E.—Debt Services—						
19.—Interest on Ordinary Debt	3,44,28,262	...	...	...	3,44,28,262	...
Deduct—Amount chargeable to Forests	95,594	...	...	...	95,594	...
" Amount chargeable to Irrigation	1,18,76,463	..	...	...	1,18,76,463	...
" Amount chargeable to Bombay Development Scheme	23,64,323	...	...	...	23,64,323	..
" Amount chargeable to other Government Commercial Undertakings	2,23,288	..	...	..	2,23,288	...
Remainder chargeable to Ordinary Debt	1,98,68,094	...	..	..	1,98,68,094	...
20.—Interest on other obligations	96,080	..	..	..	96,080	...
21.—Appropriation for Reduction or Avoidance of Debt	14,09,107	...	..	...	14,09,107	...
TOTAL	2,18,73,281	...	...	..	2,18,73,281	...
Carried over	3,94,91,593	96,38,611	57,581	1,71,458	3,95,49,147	98,10,061

No. 11B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BOMBAY in *India* and in *England* for the year ended the 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT 21 = Rs. 134 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹
Brought forward	3,94,91,563	96,38,611	57,584	1,71,458	3,95,49,147	98,10,089
F.—Civil Administration—						
22.—General Administration	2,22,27,103	1,58,644	4,85,041		2,27,12,144	1,58,644
24.—Administration of Justice	75,31,829		1,94,270		77,25,599	
25.—Jails and Convict Settlements	24,86,898		38,278		24,75,176	
26.—Police	1,75,95,366		4,35,953		1,80,81,819	
27.—Ports and Pilotage	23,178				23,178	
30.—Scientific Departments		86,026				86,026
31.—Education	6,84,489	1,99,30,201	2,444	1,68,453	6,86,933	2,00,98,654
32.—Medical	(a) 5,795	54,22,720		2,12,654	5,795	56,35,374
33.—Public Health		20,08,888		72,881		20,81,714
34.—Agriculture		30,41,301		50,277		30,91,578
35.—Industries		1,06,020		3,381		1,09,351
37.—Miscellaneous Departments	4,28,735	23,667	6,603	9	4,35,340	23,676
TOTAL	5,19,32,893	3,16,77,462	11,62,591	5,07,555	5,20,95,484	3,21,85,017
H.—Civil Works—						
41.—Civil Works	3,88,092	1,08,22,139	...	3,47,652	3,88,092	1,11,69,791
42.—Bombay Development Scheme	23,15,812	...	...	...	23,15,812	...
Total	32,03,904	1,08,22,139	..	3,47,652	32,03,904	1,11,69,791
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	5,96,628	..	...	...	5,96,628	...
45.—Superannuation Allowances and Pensions	56,52,497	...	16,50,560	...	73,03,057	...
46.—Stationery and Printing	11,97,077	1,76,392	1,46,854	..	13,46,931	1,76,392
47.—Miscellaneous	3,29,459	3,10,269	2,752	884	3,32,211	3,11,153
TOTAL	77,75,661	4,86,661	18,03,166	884	95,78,827	4,87,545
Total Expenditure as in Account No. 9	10,14,04,021	5,23,24,873	30,23,341	10,27,549	10,44,27,362	5,36,52,422
C.—XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	63,97,042	...	..	..	63,97,042	...
L.—Provincial contributions etc.—						
51A.—Miscellaneous adjustments between Central and Provincial Governments	8,011	..	...	...	8,011	...
Refunds of Revenue	8,28,921	7,26,489	...	...	8,28,921	7,26,489
CC. to JJ.—Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc., Works	2,90,05,646	...	13,17,754	...	3,03,23,400	...
56A.—Capital outlay on Improvement of Public Health		5,96,347		...		5,96,347
59.—Bombay Development Scheme	—2,15,453	44,16,304	38,854	...	—1,77,099	44,16,304
60.—Civil Works				...		
60A.—Other Provincial Works not charged to Revenue	3,877	..	...	...	3,877	...
60B.—Payments of Commuted Value of Pensions	12,24,527	..	...	...	12,24,527	...
TOTAL	3,00,18,597	50,12,651	18,56,108	...	3,13,74,705	50,12,651
GRAND TOTAL	13,86,51,592	5,83,64,013	48,79,449	10,27,549	14,30,81,041	5,93,91,562

(a) Represents grants to the Bombay Medical Council which has been classified as 'Reserved'.

No. 11 C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BENGAL in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 13½ AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
A.—Direct Demands on the Revenue—	R	R	R	R	R	R
5.—Land Revenue	45,09,250		47,443	.	45,56,699	
6.—Excise	(a) 46,219	21,79,708	.	5,962	46,219	21,85,670
7.—Stamps	6,22,531	.	..		6,22,531	..
8.—Forest	15,47,923	..	71,873	.	16,19,796	.
9.—Registration	(a) 4,570	22,08,083			4,570	22,08,083
9A.—Scheduled Taxes	15,000	..			15,000	..
TOTAL	67,45,493	43,87,791	1,19,322	5,962	68,64,815	43,93,753
AA.—Forest and other Capital Outlay charged to Revenue—						
SA.—Forest Capital Outlay	1,16,684	..	..	..	1,16,684	.
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept— Interest on Debt	18,23,008	.	..	.	18,23,008	..
15.—Other Revenue Expenditure financed from Ordinary Revenues	13,47,123	..	52,929	.	14,00,052	.
15 (1).—Other Revenue Expenditure financed from Famine Relief Grant	1,000	..		..	1,000	..
TOTAL	31,71,131	..	52,929	..	32,24,060	..
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works— B.—Financed from Ordinary Revenues	2,41,602	..		.	2,41,602	..
E.—Debt Services—						
19.—Interest on Ordinary Debt	11,83,557	..	..	.	11,83,557	..
Deduct—Amount chargeable to Irrigation	19,99,418	..	..	..	19,99,418	..
Deduct—Amount chargeable to Forests	39,551	..	..	..	39,551	..
Remainder chargeable to Ordinary Debt	—8,55,412	..	..	..	—8,55,412	..
20.—Interest on Other Obligations	8,463	..	..	..	8,463	..
21.—Appropriation for reduction or avoidance of debt	6,78,862	..	..	.	6,78,862	.
TOTAL	—1,68,087	..	..	..	—1,68,087	..
F.—Civil Administration—						
22.—General Administration	1,20,24,875	4,01,887	6,42,749	87,600	1,26,07,624	4,39,496
24.—Administration of Justice	1,06,98,629	..	2,24,120	..	1,10,32,758	..
25.—Jails and Convict Settlements	34,45,129	.	33,888	..	34,78,817	.

No. 11C —STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BENGAL in *India* and in *England* for the year ended 31st March 1930—*concl'd*

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS 134 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved	Transferred	Reserved.	Transferred.	Reserved.	Transferred
	R	R	R	R	R	R
Brought forward	1,01,03,823	48,87,791	1,72,261	5,962	1,02,79,074	48,98,758
	4,75,85,572	4,01,887	14,80,777	37,609	4,90,46,449	4,89,496
F.—Civil Administration—<i>cont'd</i>						
80.—Scientific Departments	26,800				26,800	...
81.—Education	(a)14,10,588	1,20,52,982	26,384	2,12,304	14,36,872	1,81,65,286
82.—Medical	(a)1,82,845	54,38,505	4,852	3,60,030	1,97,697	57,33,535
83.—Public Health	(b)40,886	87,04,816		48,495	40,886	85,52,811
84.—Agriculture	(b)1,99,069	23,32,017	224	75,729	1,99,293	24,07,746
85.—Industries	(a)4,23,129	8,09,400	71,613	33,058	4,94,742	8,42,458
87.—Miscellaneous Departments	2,39,006	484	45,584		2,84,560	484
TOTAL	5,00,67,595	2,54,84,591	16,09,384	7,07,225	5,16,64,979	2,61,41,816
H.—Civil Works						
41.—Civil Works	15,12,056	79,41,867	...	1,22,008	15,12,056	80,63,875
J.—Miscellaneous—						
43.—Famine— A.—Famine Relief	46,212	...	...	...	46,212	...
45.—Superannuation Allowances and Pensions	44,83,632		14,96,754	...	59,80,186	
46.—Stationery and Printing	22,90,595	51,953	55,893		23,46,488	51,953
47.—Miscellaneous	2,43,833	571	378	...	2,44,311	571
TOTAL	70,64,372	52,524	15,52,825	...	86,17,197	52,524
JJ.—Miscellaneous—Capital Outlay charged to Revenue—						
46A.—Commutation of Pensions financed from Ordinary Revenues	26,36,404	...	...	...	26,36,404	...
Total Expenditure as in Account No. 9	7,13,77,350	3,78,16,773	33,34,460	8,35,195	7,47,11,710	3,86,51,968
C.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	17,16,676	...	7,784	...	17,24,460	...
Refunds of Revenue	15,89,709	2,12,461	...	...	15,89,709	2,12,461
C, and HH.—Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc., Works	19,66,754	...	6,226	...	19,72,980	...
60.—Civil Works	...	25,29,206	...	1,684	...	25,30,840
TOTAL	19,66,754	25,29,206	6,226	1,684	19,72,980	25,30,840
GRAND TOTAL	7,66,50,889	4,06,58,440	33,48,470	8,36,829	7,99,98,859	4,13,95,269

(a) Includes expenditure in Darjeeling and Chittagong Hill Tracts.

(b) Represents expenditure in Darjeeling and Chittagong Hill Tracts.

No. 11D.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the UNITED PROVINCES in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS AT £1=RS 13½ AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred	Reserved	Transferred	Reserved.	Transferred.
A.—Direct Demands on the Revenue—	Rs	R	R	R	R	R
5.—Land Revenue	92,62,180	.	1,88,922	.	94,01,102	.
6.—Excise . . . . .	.	13,26,410	.	.	.	13,26,410
7.—Stamps	3,40,610	.	..	..	3,40,610	..
8.—Forest	32,52,976	.	1,68,346	.	34,21,322	..
9.—Registration . . . . .	.	4,97,662	..	.	..	4,97,662
TOTAL	1,28,55,766	18,23,462	3,07,268	.	1,31,68,034	18,23,462
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital outlay	1,34,436	..	..	..	1,34,436	..
B.—Railway Revenue Account—						
10A.—State Railways—						
Interest on Debt	7,715	..	..	.	7,715	..
11.—Subsidised Companies	5,000	.	..	.	5,000	..
TOTAL	12,715	..	..	..	12,715	..
C.—Irrigation, etc., Revenue Account						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	98,92,724	..	..	..	98,92,724	..
15.—Other Revenue Expenditure financed from Ordinary Revenues	83,002	.	68,692	..	1,51,694	..
TOTAL	97,75,766	..	68,692	..	98,44,418	..
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	—3,64,419	..	..	.	—3,64,419	..
D.—Debt Services—						
19.—Interest on Ordinary Debt	1,42,39,868	..	..	..	1,42,39,868	..
Deduct—Amount chargeable to Forests	64,194	..	..	..	64,194	.
" Amount chargeable to Railways	7,715	..	..	..	7,715	..
" Amount chargeable to Irrigation	96,92,724	..	.	.	96,92,724	..
Remainder chargeable to Ordinary Debt	44,75,235	.	..	..	44,75,235	..
21.—Appropriation for Reduction or Avoidance of Debt	22,00,000	..	..	..	22,00,000	.
TOTAL	68,75,235	..	..	..	68,75,235	..
Carried over	2,06,80,459	18,23,462	3,75,960	.	2,04,03,410	18,23,462

No. 11D.—STATEMENT showing the DISTRIBUTION between RESERVED AND TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the UNITED PROVINCES in *India* and in *England* for the year ended the 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA		ENGLAND (Funds converted into Rs. at £1=Rs. 134 and Treasury Exchange added)		INDIA AND ENGLAND.	
	Reserved.	Transferred	Reserved	Transferred.	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹
Brought forward	2,90,89,459	18,23,462	3,75,960	.	2,94,65,419	18,23,462
F.—Civil Administration —						
22.—General Administration . . .	1,38,87,370	1,08,000	7,77,417	..	1,46,64,787	1,08,000
24.—Administration of Justice . . .	78,06,969	.	3,29,780	...	80,36,749	..
25.—Jails and Convict Settlements . . .	42,14,605	.	27,128	...	42,41,733	..
26.—Police . . .	1,71,42,290	.	4,15,452	..	1,75,57,742	...
30.—Scientific Departments . . .	...	30,383	...	...	...	30,383
31.—Education . . .	10,37,213	1,89,76,266	13,005	1,89,801	10,50,218	1,91,06,067
32.—Medical . . .	(a) 18,970	36,25,367	.	1,65,846	18,970	37,91,213
33.—Public Health . . .	.	26,57,959	.	91,055	..	27,49,014
34.—Agriculture . . .	..	34,60,712	.	1,24,636	...	35,85,348
35.—Industries . . .	...	14,11,725	..	38,612	..	14,50,337
37.—Miscellaneous Departments . . .	68,080	9,686	—3	...	68,077	9,686
TOTAL	4,41,75,497	3,02,80,098	14,62,719	6,09,950	4,56,38,276	3,08,90,048
H.—Civil Works—						
41.—Civil Works . . .	1,95,669	48,06,527	...	1,20,606	1,95,669	49,26,633
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief . . .	8,64,538	...	125	...	8,64,663	...
B.—Transfers to Famine Relief Fund . . .	7,35,337	...	...	...	7,35,337	...
45.—Superannuation Allowances and Pensions . . .	49,68,026	...	15,25,498	...	64,93,524	...
46.—Stationery and Printing . . .	13,10,058	47,013	18,528	...	13,28,586	47,013
47.—Miscellaneous . . .	6,54,320	2,62,096	254	...	6,54,574	2,62,096
TOTAL	85,92,379	3,09,109	15,89,405	...	1,00,71,684	3,09,109
Total Expenditure as in Account No. 9	8,19,92,901	3,72,18,996	33,78,144	7,30,556	8,53,71,048	3,79,40,552
C. XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts . . .	78,95,001	...	...	..	78,95,001	...
Refunds of Revenue . . .	10,14,956	2,08,005	...	...	10,14,956	2,08,005
CC. to JJ.—Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc. Works . . .	1,41,74,163	...	87,759	...	1,42,61,922	...
56A.—Outlay on Improvement of Public Health . . .	.	67,298	...	...	...	67,298
56B.—Capital Outlay on Agricultural Improvements . . .	...	—7	..	...	...	—7
60.—Civil Works . . .	...	52,30,639	.	...	...	52,30,639
60A.—Other Provincial Works not charged to Revenue . . .	657	23,610	.	...	657	23,610
60B.—Payments of Commuted Value of Pensions . . .	2,23,373	...	...	..	2,23,373	...
TOTAL	1,43,98,193	53,21,540	87,759	...	1,44,85,952	53,21,540
GRAND TOTAL	10,53,01,034	4,27,48,541	34,65,903	7,30,556	10,87,66,967	4,34,79,097

(a) Represents grants to the Medical Council and Board of examination, and the State Medical Faculty.

No. 11E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the PUNJAB in *India* and in *England* for the year ended the 31st March 1930.

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 13½ AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved.	Transferred	Reserved	Transferred.	Reserved.	Transferred.
A.—Direct Demands on the Revenue—	R	R	R	R	R	R
5.—Land Revenue	40,87,314	..	17,385	..	41,04,699	..
6.—Excise . . . . .	..	13,72,556	..	643	..	13,73,199
7.—Stamps	3,45,759	..	..	..	3,45,759	..
8.—Forest	24,73,215	..	87,256	..	25,60,471	..
9.—Registration	(a) 360	98,747	..	..	360	98,747
TOTAL	69,06,648	14,71,303	1,04,641	643	70,11,289	14,71,946
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	4,95,251	..	..	..	4,95,251	..
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	1,26,13,904	..	..	..	1,26,13,904	..
15.—Other Revenue Expenditure financed from Ordinary Revenues	5,32,156	..	4,60,378	..	9,93,234	..
TOTAL	1,31,46,560	..	4,60,578	..	1,36,07,138	..
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues . . . . .	..	..	..	..	..	..
E.—Debt Services—						
19.—Interest on Ordinary Debt	1,11,81,446	..	..	..	1,11,81,446	..
<i>Deduct—Amount chargeable to—</i>						
Forests	90,666	..	..	..	90,666	..
" Irrigation	1,26,13,904	..	..	..	1,26,13,904	..
" Hydro-Electric Scheme	6,54,672	..	..	..	6,54,672	..
" other Government Commercial Undertakings	1,08,038	..	..	..	1,08,038	..
Remainder chargeable to Ordinary Debt	22,82,834	..	..	..	22,82,834	..
21.—Appropriation for Reduction or Avoidance of Debt	6,55,367	..	..	..	6,55,367	..
TOTAL	16,27,467	..	..	..	16,27,467	..
F.—Civil Administration—						
22.—General Administration	1,09,20,267	2,13,537	4,64,524	..	1,13,84,791	2,13,537
24.—Administration of Justice	56,28,070	..	85,809	..	57,14,779	..
25.—Jails and Convict Settlements	4,27,179	..	15,553	..	4,29,732	..
26.—Police	1,21,34,753	..	2,18,024	..	1,23,52,777	..
30.—Scientific Departments . . . . .	..	26,070	..	..	..	26,070
31.—Education	7,01,358	1,63,97,749	3,021	1,09,571	7,04,379	1,65,08,320
32.—Medical	(b) 10,000	48,62,460	..	1,98,697	10,000	50,61,157
33.—Public Health . . . . .	..	25,30,994	..	94,310	..	25,35,304
34.—Agriculture . . . . .	..	57,72,915	..	1,90,658	..	58,63,573
35.—Industries . . . . .	..	14,15,176	..	28,338	..	14,43,509
37.—Miscellaneous Departments	84,463	28,559	4,032	..	88,495	28,559
TOTAL	3,37,55,990	3,12,48,480	7,90,963	6,21,569	3,45,46,853	3,18,70,029
Carried over	5,26,76,932	3,27,19,763	18,56,182	6,22,213	5,40,33,164	3,33,41,675

(a) Represents expenditure in Backward Tracts.
(b) Represents grant to the Punjab State Medical Faculty.

No. 11E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the PUNJAB in *India* and in *England* for the year ended the 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE	INDIA		ENGLAND (FIRST CONVERTED INTO Rs. AT CH=RS 1½ AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved	Transferred	Reserved	Transferred	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹
Brought forward	5,24,76,982	3 27,19,763	18,56,182	6,22,212	5,40,78,164	3,33,41,975
FF.—Civil Administration—Capital Outlay charged to Revenue—						
35A.—Capital outlay on Industrial Development met from Revenue . . . . .	...	86,930	...	..	...	86,930
H.—Civil Works—						
41.—Civil Works	1,29,753	1,63,80,931	..	1,85,118	1,29,753	1,67,76,044
HH.—Capital outlay on Civil Works etc. charged to Revenue—						
41A.—Capital expenditure on Civil Works met out of Extraordinary Receipts . . . . .	..	15,89,470	...	..	...	15,89,470
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	4,43,860	...	...	...	4,43,830	...
45.—Superannuation Allowances and Pensions	18,81,094	...	17,02,631	..	35,83,725	...
46.—Stationery and Printing	9,85,683	1,05,163	58,191	1,199	10,43,864	1,06,302
47.—Miscellaneous	4,33,540	16,40,726	1,273	9,760	4,39,813	16,50,486
TOTAL	37,49,177	17,45,829	17,62,085	10,959	55,11,202	17,56,788
Total Expenditure as in Account No. 9	5,65,55,912	5,27,32,923	31,18,267	8,18,284	5,96,74,179	5,35,51,207
C.—XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	2 62,26,553	..	65,608	...	2,62,92,288	...
Refunds of Revenue	7,70,559	11,93,515	..	...	7,70,559	11,93,515
CC. to JJ.—Forest, Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc. Works	76,26,581	...	...	...	76,26,581	...
58.—Capital Outlay on Hydro-Electric Scheme . . . . .	...	42,38,332	...	5,48,998	...	47,82,330
60.—Civil Works . . . . .	...	—134	...	134	...	...
60B.—Payments of Commuted Value of Pensions	9,95,883	...	...	...	9,95,883	...
TOTAL	86,21,414	42,38,198	...	5,44,132	86,21,414	47,82,330
GRAND TOTAL	9,21,74,475	5,81,64,636	31,88,965	13,62,416	9,53,58,440	5,95,27,052

No. 11F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BURMA in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 18) AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Re-serv'd.	Transferred.	Reserved	Transferred	Reserved	Transferred.
	Rs.	R.	Rs.	R.	Rs.	R.
A.—Direct Demands on the Revenue—						
5.—Land Revenue	60,37,943	1,50,179	62,925	4,032	60,90,873	1,54,211
6.—Excise	10,016 ^(a)	22,49,042	.	6,687	10,016	22,55,729
7.—Stamps	1,59,365	...	..	..	1,59,365	...
8.—Forest	6,504 ^(a)	84,97,678	..	5,38,372	6,564	70,36,050
9.—Registration . . . . .	.	1,87,639	..	141	..	1,87,780
10A.—Scheduled Taxes	...	3,469	.	.	.	3,469
TOTAL	62,03,593	90,88,007	62,925	5,49,232	62,66,813	96,37,239
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay . . .	180 ^(a)	7,69,133	...	...	180	7,69,133
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	22,25,517	.	.	.	22,25,517	...
15.—Other Revenue expenditure financed from Ordinary Revenues .	9,32,106	.	1,43,392	.	10,75,498	...
TOTAL	31,57,623	...	1,43,392	..	33,01,015	...
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	4,46,912	...	...	..	4,46,912	...
E.—Debt Services—						
19.—Interest on Ordinary Debt . . .	9,09,724	...	...	..	9,09,724	...
Deduct—Amount chargeable to Forests	1,82,207	...	...	...	1,82,207	...
„ Amount chargeable to Irrigation	22,25,517	..	...	...	22,25,517	..
„ Amount chargeable to Government Commercial Undertakings.	11,55,764	...	...	...	11,55,764	...
Remainder chargeable to Ordinary Debt	—26,53,764	...	...	...	—26,53,764	...
20.—Interest on other obligations . .	78,792	...	...	...	78,792	...
21.—Appropriation for Reduction or Avoidance of debt	4,10,574	...	...	...	4,10,574	...
Total	—21,64,398	..	...	...	—21,64,398	...
Carried over	78,44,210	98,57,140	2,06,317	5,49,232	78,50,527	1,04,06,372

(a) Relates to expenditure in "Backward Tracts".
 (b) Represents charges on account of Fishery Co'-tillens.

No. 11F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BURMA in *India* and in *England* for the year ended 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. At £=Rs. 13½ AND THEN EXCHANGED ADDED).		INDIA AND ENGLAND	
	Reserved	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	76,44,210	98,57,140	2,06,317	5,49,282	78,50,527	1,04,06,372
F.—Civil Administration—						
22.—General Administration	95,18,011	5,54,484	8,58,555	12,184	1,04,06,566	5,66,618
24.—Administration of Justice	66,27,965	..	2,43,709	..	68,71,674	..
25.—Jails and Convict Settlements	32,40,090	..	46,346	..	32,96,436	..
26.—Police	1,58,70,100	..	4,06,221	..	1,57,76,321	..
27.—Ports and Pilotage	9,98,472	..	9,621	..	10,08,096	..
30.—Scientific Departments	57,420	1,014	2,050	..	59,470	1,014
31.—Education	1,76,579	1,19,85,014	..	8,02,672	1,76,579	1,22,87,686
32.—Medical	1,09,437	43,70,852	..	2,01,782	1,09,437	45,72,634
33.—Public Health	11,604	13,01,784	..	27,159	11,604	13,28,913
34.—Agriculture	7,634	21,64,652	..	1,25,068	7,634	22,89,710
35.—Industries	1,615	3,48,273	..	12,605	1,615	3,60,878
37.—Miscellaneous Departments	2,88,247	19,453	32,864	..	3,16,161	19,453
TOTAL	3,64,06,224	2,07,45,526	16,29,369	6,81,380	3,80,35,593	2,14,26,906
H.—Civil Works—						
41.—Civil Works	45,24,894	1,66,38,526	..	15,49,059	45,24,894	1,81,87,585
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	2,64,992	..	..	..	2,64,992	..
45.—Superannuation Allowances and Pensions	33,37,403	..	13,75,298	..	47,12,701	..
46.—Stationery and Printing	7,89,106	1,37,640	1,83,615	..	9,66,721	1,37,540
47.—Miscellaneous	15,83,100	17,68,935	46	2,613	15,83,146	17,71,548
TOTAL	59,68,601	19,06,475	15,58,959	2,613	75,27,560	19,09,088
M.—Extraordinary Items—						
52.—Extraordinary Charges	27,948	..	..	..	27,948	..
Total Expenditure as in Account No. 9	5,45,71,877	4,91,47,967	33,04,645	27,82,284	5,79,66,522	5,19,30,251
C.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	49,68,268	..	96	..	49,68,364	..
Refunds of Revenue	13,07,335	4,17,899	..	..	13,07,335	4,17,899
AA to JJ.—Forest, Irrigation and other Capital outlay not charged to Revenue—						
52. A. Capital outlay on Forests . . . . .	..	—2,093	..	2,098	..	..
55.—Construction of Irrigation, etc. Works	6,84,015	..	124	..	6,84,139	..
60 B.—Payments of Commuted Value of Pensions	20,96,661	..	..	..	20,96,661	..
Total	27,80,678	—2,093	124	2,098	27,80,800	..
GRAND TOTAL	6,30,28,156	4,95,63,773	33,94,865	27,84,377	6,70,23,021	5,23,48,150

(a) Includes expenditure in "Backward Tracts" and on Reformatory Schools.

(b) Relates to expenditure in "Backward Tracts" and to contributions to the Medical Council and Central Midwives' and Nurses' Council.

(c) Relates to expenditure in "Backward Tracts".

No. 11G.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BIHAR AND ORISSA in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE	INDIA.		ENGLAND (First converted into Rs. at 1/-Rd. 1½ and then EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Received	Transferred	Received	Transferred	Received.	Transferred
A.—Direct Demands on the Revenue—	R	R	R	R	R	R
5.—Land Revenue	23,72,93	.	26,230	.	26,08,553	.
6.—Excise	(a) 42,126	17,91,183	...	4,511	42,126	17,95,694
7.—Stamps	2,52,840	.	...	.	2,52,840	.
8.—Forest	7,61,700	..	43,553	.	8,05,255	..
9.—Registration	(a) 21½	6,48,705	..	.	21½	6,48,705
TOTAL .	36,29,473	24,30,888	79,785	4,511	37,09,258	24,41,300
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay . . .	1,40,591	.	.	..	1,40,591	...
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	20,45,607	.	...	.	20,45,607	...
15.—Other Revenue Expenditure financed from Ordinary Revenues .	3,08,864	..	38,882	.	3,42,896	.
TOTAL .	23,49,861		39,032		23,68,793	...
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	—762	.	...	.	—762	...
E.—Debt Services—						
19.—Interest on Ordinary Debt . .	21,79,807	.	..	.	21,79,807	...
<i>Deduction</i> —Amount chargeable to Forests .	84,233	..	...	.	34,263	...
„ Amount chargeable to Irrigation . .	20,45,807	..	...	...	20,45,807	...
Remainder chargeable to Ordinary Debt .	99,657	...	...	...	99,657	...
20.—Interest on other obligations .	26,744	...	...	...	38,744	...
21.—Appropriation for Reduction or avoidance of debt .	45,369	..	...	...	45,369	...
Total .	1,81,770	...	...	...	1,81,770	...
Grand Total .	68,00,918	24,30,888	1,18,717	4,511	64,19,835	24,44,590

(a) Begun in 1929-30 in April, when it has been decided to be a Backward Tract.

No. 116.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BIHAR and ORISSA in *India* and in *England* for the year ended 31st March 1933—*concl'd.*

HEADS OF EXPENDITURE	INDIA.		ENGLAND (FIRST CONTRIBUTED INTO Rs. AT 41=Rs. 1,3 AND THEN EXCHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved	Transferred	Reserved.	Transferred	Reserved	Transferred.
Brought forward	R 63,00,918	R 24,30,888	R 1,18,717	R 4,511	R 64,19,635	R 24,41,899
F.—Civil Administration—						
22—General Administration	70,93,739	.	4,17,637	.	75,11,376	...
24—Administration of Justice	39,38,924	.	1,76,353	.	41,15,277	..
25—Jails and Convict Settlements	18,96,980	.	84,913	.	19,81,893	...
26—Police	82,82,962	..	2,24,120	...	84,57,112	...
27.—Ports and Pilotage	...	..	...	...	...	...
30—Scientific Departments	2,561	41,021	..	...	2,561	41,021
31.—Education	(a) 3,55,141	86,87,274	.	1,69,017	3,55,141	88,56,201
32.—Medical	(a) 52,368	27,78,162	.	1,70,818	52,368	29,48,480
33—Public Health	(c) 1,27,188	20,27,836	...	85,901	1,27,188	20,63,827
3—Agriculture	(b) 30,166	15,35,857	..	51,805	30,366	15,87,102
35—Industries	(b) 8,065	10,88,294	.	61,894	8,065	11,00,188
37—Miscellaneous Departments	37,312	...	11,426	..	48,738	...
TOTAL	2,17,75,626	1,61,07,944	8,64,449	4,89,025	2,26,40,075	1,65,96,969
H.—Civil Works—						
41.—Civil Works	39,44,842	53,18,297	10,542	68,441	32,54,884	53,81,738
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	2,433	...	...	...	2,433	...
45.—Superannuation Allowances and Pensions	21,01,884	...	7,08,187	...	28,10,071	...
46—Stationery and Printing	8,88,062	...	88,689	...	9,91,651	...
47.—Miscellaneous	1,18,581	1,26,916	60	...	1,18,641	1,23,916
TOTAL	30,60,930	1,26,916	7,91,836	...	38,52,796	1,29,916
JJ.—Miscellaneous—Capital Outlay charged to Revenue—						
45A.—Commutation of Pensions financed from Ordinary Revenue	2,24,506	...	...	...	2,24,506	...
Total Expenditure as in Account No. 9	3,46,06,352	2,39,93,045	17,85,544	5,56,977	3,63,91,896	2,45,50,022
C.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	21,82,424	...	2,513	...	21,84,937	...
Refunds of Revenue	4,91,413	2,10,682	...	...	4,91,413	2,10,682
JJ.—Capital outlay not charged to Revenue—						
30B.—Payments of Computed Value of Pensions	—12,701	...	...	...	—12,701	...
GRAND TOTAL	3,72,67,483	2,42,03,677	17,88,057	5,56,977	3,80,53,543	2,47,10,654

(a) Includes ex. expenditure in Angul

(b) Represents expenditure in Angul.

(c) Includes expenditure in Angul and also Rs. 1,39,978 on account of expenditure on Sanitary works classified as "Reserved".

(d) Represents expenditure in Angul and also contribution to the Bihar and Orissa Medical Council, which is Reserved.

No. 11H.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES AND BERAR in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.			ENGLAND (FIRST CONVERTED INTO RS AT £1 = RS 1.4 AND THEN EXCHANGE ADDED).			INDIA AND ENGLAND.		
	Reserved.	Transferred.	(a) Reserved A.	Reserved.	Transferred.	(a) Reserved A.	Reserved.	Transferred.	(a) Reserved. A.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
A.—Direct Demands on the Revenue—									
5.—Land Revenue	28,91,260	..	..	6,524	..	...	28,97,784	...	...
6.—Excise . . . . .	...	7,25,779	4,16,868	...	8,633	1,603	..	7,34,612	4,18,471
7.—Stamps	1,89,685	..	..	...	..	...	1,90,685	...	...
8.—Forest	38,63,356	..	..	87,081	..	..	39,50,437	..	...
9.—Registration . . . . .	..	1,50,365	72,796	..	..	..	..	1,50,365	72,396
TOTAL	69,24,391	8,74,144	4,80,264	93,605	8,633	1,603	70,17,906	8,81,977	4,90,867
AA.—Forest and other Capital Outlay charged to Revenue—									
8A.—Forest Capital Outlay	1,11,550	...	...	...	..	...	1,11,550	..	...
C.—Irrigation, etc., Revenue Account—									
14.—Works for which Capital accounts are kept—									
Interest on Debt	26,80,498	...	...	...	...	..	26,80,498	...	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	3,10,718	...	...	97,471	...	...	3,08,184	...	...
TOTAL	28,91,201	..	..	97,471	...	...	29,88,672	...	...
CC.—Irrigation, etc., Capital Outlay (charged to Revenue) —									
16.—Construction of Irrigation, etc., Works—									
B.—Financed from Ordinary Revenues	68,356	..	...	..	..	...	68,356	...	...
DD.—Debt Services—									
19.—Interest on Ordinary Debt	24,86,765	...	...	..	...	...	24,86,765	..	...
Deduct—Amount chargeable to Forests	1,80,757	...	...	..	..	...	1,80,757	...	...
“ Amount chargeable to Irrigation	26,80,498	...	...	...	..	...	26,80,498	...	...
Remainder chargeable to Ordinary Debt	4,24,480	...	...	..	...	...	4,24,480	...	...
20.—Interest on other obligations	81,770	...	...	..	...	...	81,770	...	...
21.—Appropriation for Reduction or Amortisation of Debt	2,16,978	...	...	...	...	...	2,16,978	...	...
TOTAL	1,25,732	...	...	...	...	...	1,25,732	...	...

No. 11H. — STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES and BERAR in India and in England for the year ended 31st March 1930—*concl.*

HEADS OF EXPENDITURE.	INDIA			ENGLAND (FIRST CONVERTED INTO RS AT 11-1/2 L. 1 S. AND THEN EXCHANGED 1925.)			INDIA AND ENGLAND		
	Received.	Transferred	(a) Received A.	Received	Transferred	(a) Received A.	Received.	Transferred	(a) Received A.
Brought forward	R 98,69,676	R 8,76,111	R 4,89,261	R 1,01,076	R 8,833	R 1,003	R 1,01,60,732	R 8,84,977	R 4,90,867
F.—Civil Administration—									
22.—General Administration	66,61,323	55,071	7,357	4,43,059	..	..	71,04,382	55,671	7,357
24.—Administration of Justice	31,74,405	..	..	96,013	..	..	32,70,118	..	..
25.—Jails and Convict Settlements	9,82,570	..	..	2,981	..	..	9,85,560	..	..
26.—Police	60,66,810	..	..	1,75,022	..	..	62,41,832	..	..
30.—Scientific Departments	..	12,752	4,392	..	..	..	..	12,752	4,392
31.—Education	1,19,905	30,83,101	24,76,788	..	86,016	41,550	1,19,905	31,08,120	25,25,338
32.—Medical	..	8,48,544	5,92,207	..	57,180	83,723	..	9,05,773	6,15,920
33.—Public Health	..	5,07,245	1,74,290	..	1,836	2,905	..	5,08,581	1,77,195
34.—Agriculture	..	13,17,702	3,21,921	..	63,520	32,025	..	13,77,228	5,64,846
35.—Industries	25,913	1,90,217	56,694	..	..	..	25,913	1,90,217	56,694
37.—Miscellaneous Departments	1,33,795	..	..	4,279	..	..	1,38,074	..	..
TOTAL	1,71,64,730	60,23,235	38,92,619	7,21,854	1,98,067	1,18,103	1,78,86,084	62,21,809	39,81,732
H.—Civil Works—									
41.—Civil Works	62,029	50,02,740	25,00,028	..	71,918	10,432	62,029	50,74,658	25,22,470
J.—Miscellaneous—									
43.—Famine—									
A.—Famine Relief	24,14,000	..	..	..	..	..	24,14,000	..	..
45.—Superannuation Allowances and Pensions	17,39,971	..	..	8,09,838	..	..	25,46,809	..	..
46.—Stationery and Printing	6,06,110	18,471	..	11,179	..	..	6,17,589	18,471	..
47.—Miscellaneous	83,861	7,71,638	6,490	4,468	..	..	87,819	7,71,638	6,490
TOTAL	48,48,502	7,90,109	6,490	8,22,775	..	..	56,63,277	7,90,109	6,490
Total Expenditure as in Account No. 9	3,19,89,937	1,32,92,228	68,61,431	17,25,205	2,78,818	1,39,188	3,36,75,142	1,35,71,048	70,00,569
C.—XIII—Irrigation, etc.—									
Working Expenses adjusted by deduction from Receipts	11,92,104	..	..	..	..	..	11,92,104	..	..
Refunds of Revenue	4,33,044	27,485	5,879	..	..	..	4,33,044	27,485	5,879
A.A. to J.J.—Forest, Irrigation and other Capital outlay not charged to Revenue—									
52A.—Capital outlay on Forests	49,146	..	..	..	..	..	49,146	..	..
55.—Construction of Irrigation, etc., Works	22,04,442	..	..	..	..	..	22,04,442	..	..
60.—Civil Works	..	6,54,136	..	..	..	..	..	6,54,136	..
80B.—Payments of Commuted Value of Pensions	11,95,624	..	..	..	..	..	11,95,624	..	..
TOTAL	34,49,212	6,54,136	..	..	..	..	34,49,212	6,54,136	..
GRAND TOTAL	3,70,14,297	1,39,73,849	68,67,310	17,35,205	2,78,818	1,39,188	3,87,47,602	1,42,52,667	70,06,448

(a) First figure in italics on page 70.

No. 11—I.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (RISSE CONVULSED INTO RS. AT 4:1 = Rs. 1 L AND THEN LACHANGE ADDED)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved	Transferred	Reserved	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	20,54,707	(a) 574	6,677	..	20,61,384	574
6.—Excise . . . . .	...	9,14,828	..	4,908	.	9,19,731
7.—Stamps	63,619	...	...	...	63,619	.
8.—Forest	20,42,364	.	80,309	.	21,22,673	.
9.—Registration . . . . .	.	1,74,495	..	..	...	1,74,495
TOTAL	41,80,690	10,89,897	86,988	4,908	42,47,678	10,94,800
AA—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	1,77,310	...	...	...	1,77,310	...
B.—Railway Revenue Account—						
10A.—State Railways —						
Interest on Debt	48,274	...	...	...	48,274	...
11.—Subsidized Companies	8,911	...	.	...	8,911	...
12A.—Miscellaneous Railway Expenditure	2,197	...	...	..	2,197	...
TOTAL	59,382	...	...	...	59,382	...
B.—Railway Capital Outlay charged to Revenue—						
13A.—Construction of Railways . . . . .	...	...	...	...	...	...
C.—Irrigation, etc., Revenue Account—						
15.—Other Revenue Expenditure financed from Ordinary Revenues.	90,088	...	..	...	90,088	...
D.—Debt Services—						
19.—Interest on Ordinary Debt	—27,775	...	...	...	—27,775	...
Deduct—Amount chargeable to Forests	25,753	...	...	...	25,753	...
Amount chargeable to Railways	48,274	...	...	...	48,274	...
Remainder chargeable to Ordinary Debt	—1,01,842	...	..	..	—1,01,842	...
Carried over	43,86,628	10,89,897	86,988	4,908	44,72,614	10,94,800

(a) Represents charges on account of Fishery Collections.

No. 11-I.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in *India* and in *England* for the year ended 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT 41=RS. 100 AND THE EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred	Reserved.	Transferred	Reserved.	Transferred.
Brought forward	Rs 55,618	Rs 10,80,597	Rs 80,950	Rs 4,003	Rs 44,72,614	Rs 10,94,800
I.—Civil Administration—						
22.—General Administration	26,27,078	94,598	2,39,121	...	28,67,109	94,986
24.—Administration of Justice	11,56,605	...	15,651	...	11,72,256	...
25.—Jails and Convict Settlements	5,11,642	...	..	...	5,11,642	...
26.—Police	27,73,400	...	1,16,127	...	28,89,527	...
27.—Ports and Pilotage	42,048	...	...	...	42,048	...
30.—Scientific Departments	11,000	933	..	...	11,000	933
31.—Education	77,103	31,95,417	4,253	41,606	81,556	22,58,113
32.—Medical	...	13,04,121	...	51,007	...	13,55,528
33.—Public Health	...	8,37,160	...	24,074	...	8,62,243
34.—Agriculture	...	7,50,172	...	11,982	..	8,62,154
35.—Industries	...	2,14,167	...	4,802	...	2,18,669
37.—Miscellaneous Departments	17,561	2,352	206	..	17,837	2,853
TOTAL	72,17,537	Rs 40,927	3,75,753	1,53,751	75,93,995	65,74,078
II.—Civil Works—						
41.—Civil Works	70,40,024	6,75,946	57,052	...	70,97,970	6,75,946
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	2,59,141	...	...	...	2,59,141	...
45.—Superannuation Allowance and Pensions	7,12,813	...	4,10,247	...	11,24,260	..
46.—Stationery and Printing	7,61,966	70,589	531	...	8,61,497	70,289
47.—Miscellaneous	1,27,847	3,19,231	160	...	1,28,007	3,19,231
TOTAL	11,61,867	8,80,320	4,11,038	...	18,72,165	8,89,550
Total Expenditure as in Account No. 9	2,01,05,950	85,96,284	9,80,824	1,88,654	2,10,38,760	87,24,918
Refunds of Revenue	1,69,299	19,090	...	...	1,69,299	19,090
AA. to JJ.—Forest and other Capital outlay not charged to Revenue—						
52A.—Capital Outlay on Forests	88,254	...	...	...	88,254	...
6C.—Civil works not charged to Revenue	2,72,687	...	...	...	2,72,687	...
60B.—Payments of Commuted Value of Pensions	50,552	...	...	...	50,552	...
TOTAL	4,11,493	...	...	...	4,11,493	...
GRAND TOTAL	2,08,86,748	86,15,383	9,80,824	1,88,654	2,16,17,582	87,54,027

No. 12.—STATEMENT showing the Distribution between "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF DELHI.		Total.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—Direct Demands on the Revenue—									
1.—Customs	77,90,900	10,80,282	...	...	...	...	...	...	1
2.—Taxe on Income	88,51,650	3,0,578	...	...	...	...	...	...	2
3.—Salt	51,66,900	43,26,126	...	...	...	...	...	...	3
4.—Opium	47,97,740	83,927	...	...	...	...	...	...	4
5.—Land Revenue	10,34,076	55,897	27,30,597	1,43,591	51,8,653	15,48,705	4,08,718	2,47,901	5
6.—Excise	11,24,010	5,40,65	38,50,266	6,9,003	1,39,186	2,31,57	21,28,701	73,008	6
7.—Stamps	38,138	51,454	2,66,586	5,02,443	2,05,07	...	6,18,000	4,471	7
8.—Forest	20,76,027	4,84,77	26,51,301	8,77,07	38,43,282	6,07,876	8,77,783	7,02,081	8
9.—Registration	25,463	9,563	28,95,780	13,277	6,73,018	...	22,05,083	4,570	9
9 A.—Scheduled Taxes . . . . .	...	...	...	...	20,791	...	15,000	...	10
TOTAL	3,78,4,116	80,07,110	1,84,23,024	22,82,710	1,41,1,8,2	28,75,757	1,01,20,469	11,33,010	11
AA.—Forest and other Capital Outlay charged to Revenue—									
2A.—Capital outlay on Salt Works	1,17,308	...	...	...	...	...	...	...	12
2A.—Forest Capital Outlay	3,05,148	5,814	3,47,727	82,072	2,22,071	...	65,78	28,540	13
TOTAL	5,07,376	5,814	3,47,727	82,072	2,22,071	...	65,788	28,540	14
B.—Railway Revenue Accounts—									
10A.—State Railways—Commercial Lines :—									
Interest on Debt . . . . .	...	27,07,01,248	...	...	...	...	...	...	15
Interest on Capital contributed by Companies and Indian States . . . . .	...	1,3,91,643	...	...	...	...	...	...	16
10B.—State Railways—Strategic Lines—									
Interest on Debt . . . . .	...	1,40,08,273	...	...	...	...	...	...	17
11.—Subsidised Companies	4,30,193	...	...	...	...	...	...	...	18
12A.—Miscellaneous Railway Expenditure—Commercial Lines	20,05,320	13,66,088	...	...	...	...	...	...	19
12B.—Miscellaneous Railway Expenditure—Strategic Lines	47,187	2,077	...	...	...	...	...	...	20
TOTAL	44,51,700	20,50,4,772	...	...	...	...	...	...	21
C.—Irrigation, etc., Revenue Account—									
14.—Works for which Capital accounts are kept—									
Interest on Debt . . . . .	...	12,31,716	...	60,28,548	...	78,05,073	...	18,28,005	22
15.—Other Revenue Expenditure financed from Ordinary revenues	15,07,785	1,01,383	4,07,402	2,90,412	1,85,717	1,23,712	12,10,360	1,80,683	23
16 (1).—Other Revenue Expenditure financed from Finance Relief Fund . . . . .	...	...	...	...	1,03,006	63,208	1,000	...	24
TOTAL	15,07,785	13,33,114	40,07,402	63,17,247	2,23,717	1,03,006	13,00,360	1,80,683	25
Carried over	3,94,48,61	21,82,21,063	1,87,43,543	50,88,130	1,78,07,850	1,08,70,373	1,14,40,000	31,10,708	26

EXPENDITURE of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in ended 31st March 1930.

Line No.	GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BUREA		GOVERNMENT OF BIRAR AND OROSA		GOVERNMENT OF GUJARAT, P. D. AND B. D.		GOVERNMENT OF ASSAM		GRAND TOTAL
	Voted.	Non-voted	Voted.	Non-voted	Voted.	Non-voted	Voted.	Non-voted	Voted.	Non-voted	Voted.	Non-voted	
	R	R	R	R	R	R	R	R	R	R	R	R	
1	...	...	...	...	...	...	...	...	...	...	...	...	...
2	...	...	...	...	...	...	...	...	...	...	...	...	...
3	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	...	...	...	...	...	...	...
5	91,00,333	3,07,667	40,13,880	20,510	50,75,104	2,60,020	14,07,683	1,41,141	27,70,143	1,18,638	19,02,880	80,409	68,820
6	12,94,803	81,847	13,73,103	...	22,14,166	51,860	17,03,091	42,126	11,23,260	27,883	8,42,211	87,817	60,810
7	3,40,810	...	2,00,704	1,45,083	1,89,045	...	2,51,000	190	1,09,618	...	22,818	41,284	238
8	27,54,600	6,04,723	20,61,060	4,76,816	54,01,078	16,41,300	5,06,602	2,98,562	33,32,940	6,17,407	17,06,063	3,27,010	6,10,793
9	4,97,083	...	96,743	801	1,66,470	1,302	6,48,705	214	3,17,541	5,530	1,62,233	12,262	711
10	...	...	...	...	3,69	...	...	...	...	...	...	...	...
11	1,96,92,000	9,01,538	77,08,18	7,15,070	1,30,08,30	19,04,119	60,71,474	4,82,333	76,34,274	7,09,498	48,81,858	5,16,071	7,08,198
12	...	...	...	...	...	...	...	...	...	...	...	...	...
13	1,34,416	...	4,02,974	81,837	7,87,130	12,103	1,28,879	14,717	1,11,880	...	1,77,210	...	82,105
14	1,34,436	...	4,03,974	81,837	7,87,170	12,183	1,28,879	14,717	1,11,880	...	1,77,210	...	82,105
15	...	7,713	...	...	...	...	...	...	...	...	...	48,274	...
16	...	...	...	...	...	...	...	...	...	...	...	...	...
17	...	...	...	...	...	...	...	...	...	...	...	...	...
18	5,000	...	...	...	...	...	...	...	...	...	8,021	...	...
19	...	...	...	...	...	...	...	...	...	...	2,107	...	...
20	...	...	...	...	...	...	...	...	...	...	...	...	...
21	5,000	7,713	...	...	...	...	...	...	...	...	11,108	48,274	...
22	...	96,82,724	...	1,26,18,004	...	22,26,517	...	70,45,607	...	26,50,484	...	...	...
23	1,27,122	24,873	8,55,478	37,760	9,58,118	87,280	2,99,188	43,713	2,07,304	40,680	90,088	...	5,063
24	...	...	...	...	...	...	...	...	...	...	...	...	...
25	1,27,122	97,17,508	9,55,478	1,26,61,680	9,58,118	26,12,607	2,99,188	50,80,030	2,07,304	27,91,268	93,088	...	5,063
26	1,42,58,318	1,07,18,867	11,87,897	1,38,08,087	1,80,24,977	42,88,408	60,06,468	26,80,800	5,08,118	34,00,684	81,02,771	5,08,206	6,08,376

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of the ENGLAND for the year ended

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT		GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY		GOVERNMENT OF BENGAL		Item No.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
Brought forward	₹ 8,081	₹ 21,068	₹ 48,541	₹ 88,020	₹ 7,516	₹ 7,379	₹ 49,406	₹ 40,708	27
CC.—Irrigation, etc. Capital Outlay charged to Revenue—									
16.—Construction of Irrigation, etc. Works	1,510	5,270	10,746.1	70,757			2,400 0	31,938	28
D.—Posts and Telegraphs Revenue Account—									
17.—Posts and Telegraphs—									
Interest on Debt—									
Indian Post and Telegraphs Department		₹ 5,708							29
Indo-European Telegraphs Department		₹ 5,198							30
TOTAL		₹ 10,906							31
DE.—Posts and Telegraphs Capital Outlay Charged to Revenue—									
18.—Capital Outlay on Posts and Telegraphs—									
Indian Post and Telegraphs Department	11,578	1,328							32
Indo-European Telegraphs Department	—28,581								33
TOTAL	1,37,117	1,115							34
E.—Debt Services—									
19.—Interest on Ordinary Debt	4,37,443	3,38,073		—31,860	18,014	1,08,410		—8,56,112	35
20.—Interest on Other Obligations	43,41,021	6,44,435		5,082		83,060	8,493		36
21.—Appropriation for Reduction or Avoidance of Debt	1,71,777	3,87,713		30,84,170		14,03,107		6,78,602	37
TOTAL	2,44,18,243	13,14,21,81		30,32,092	18,014	2,13,24,577	8,183	—1,78,550	38
F.—Civil Administration—									
22.—General Administration	1,87,73,742	87,09,540	2,12,09,213	32,61,135	1,01,85,110	1,23,66,078	1,00,39,068	80,53,422	39
23.—Audit	61,31,350	10,33,559							40
24.—Administration of Justice	11,09,661	2,26,437	64,45,719	13,64,018	60,68,013	10,00,364	85,56,080	24,07,609	41
25.—Jails and Convict Settlements	38,32,437	3,52,100	20,17,050	2,03,430	13,41,655	2,33,858	33,14,113	1,04,702	42
26.—Police	6,80,398	14,74,973	1,84,00,227	12,74,037	1,07,32,180	12,00,180	1,01,67,007	11,04,328	43
27.—Ports and Pilots	10,87,150	11,60,069	23,087	1,034	21,283	1,943	4,28,279	70,077	44
27(1)—Lighthouses and Lightships	18,08,423	10,411							45
28.—Ecclesiastical		31,02,611							46
29.—Prison		1,81,81,163							47
29A.—Frontier Watch and Ward		2,68,34,129							48
30.—Scientific Departments	78,59,823	18,26,106	2,78,418	51,007	60,028		22,100	4,500	49
31.—Education	47,00,002	5,10,717	2,02,34,809	62,61,608	1,09,12,628	8,02,028	1,31,03,350	14,25,818	50
32.—Medical	22,88,330	4,94,103	68,76,857	7,41,850	80,24,049	6,16,223	47,54,807	11,10,366	51
33.—Public Health	16,93,233	4,07,529	30,30,251	81,268	27,92,991	1,80,030	35,20,001	78,656	52
34.—Agriculture	41,12,035	4,02,020	80,36,373	8,06,171	28,43,740	2,48,833	23,18,300	2,58,473	53
35.—Industries	2,82,855	23,850	20,43,261	68,640	1,00,000	851	12,34,618	1,02,163	54
Carried over	5,72,12,706	9,37,79,083	9,68,59,013	1,85,02,721	8,70,21,170	1,07,08,206	6,63,42,980	1,00,83,771	55
	6,70,47,664	46,19,68,213	1,97,28,407	1,70,91,098	1,78,38,860	3,17,32,716	1,19,07,738	20,06,089	56

EXPENDITURE of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in 31st March 1930—*contd.*

Item No.	GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB		GOVERNMENT OF BIRMA		GOVERNMENT OF BENGAL AND ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND BILAS		GOVERNMENT OF MADRAS.		STATES FEDERATION.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	1,42,59,218	1,07,16,647	91,87,787	1,53,08,027	1,50,64,877	32,69,436	60,96,460	7,56,109	30,07,133	31,10,574	61,02,851	5,05,053	6,03,370
28	—4,02,031	35,672	..	..	6,13,171	28,791	—723	—49	79,371	8,863	..	..	..
29	..	..	..	..	..	..	..	..	..	..	..	..	..
30	..	..	..	..	..	..	..	..	..	..	..	..	..
31	..	..	..	..	..	..	..	..	..	..	..	..	..
32	..	..	..	..	..	..	..	..	..	..	..	..	..
33	..	..	..	..	..	..	..	..	..	..	..	..	..
34	..	..	..	..	..	..	..	..	..	..	..	..	..
35	11,164	44,64,171	5,837	—2,68,971	..	—26,83,764	..	60,077	..	—4,21,150	..	—1,01,643	10,043
36	..	..	..	..	..	7,67,3	..	20,741	..	61,770	..	..	..
37	..	21,00,000	..	7,56,807	..	4,10,554	..	48,583	..	2,10,078	..	..	..
38	11,104	66,64,131	5,837	—10,23,064	..	—21,64,388	..	1,81,770	..	—1,28,731	..	—1,01,643	10,043
39	1,10,26,808	81,64,324	90,16,811	16,51,047	80,81,109	28,93,065	63,12,023	10,60,763	67,84,204	18,60,120	18,80,664	10,78,821	6,56,443
40	..	..	..	..	..	..	..	..	..	..	..	..	..
41	66,78,539	18,58,570	18,06,437	6,48,983	53,51,785	10,20,459	31,89,943	9,35,335	28,30,678	3,60,580	9,03,011	1,79,045	18,867
42	40,00,791	1,30,912	41,30,078	1,38,080	31,38,999	1,66,667	18,12,100	1,18,703	9,05,520	70,754	4,12,000	50,728	21,468
43	1,80,46,016	15,12,728	1,13,37,069	10,16,118	1,24,35,114	24,51,207	74,14,047	10,41,053	56,03,270	6,78,503	22,56,001	6,64,782	1,08,069
44	..	..	..	..	8,12,510	80,890	..	..	..	..	8,200	83,648	..
45	..	..	..	..	..	..	..	..	..	..	..	..	..
46	..	..	..	..	..	..	..	..	..	..	..	..	..
47	..	..	..	..	..	..	..	..	..	..	..	..	..
48	..	..	..	..	..	..	..	..	..	..	..	..	..
49	20,330	..	20,070	..	58,309	4,184	43,563	..	17,114	..	11,833	..	..
50	1,07,87,778	4,78,500	1,86,87,600	8,74,806	1,01,81,018	22,83,347	86,26,687	6,64,843	64,70,888	8,42,721	81,48,409	1,71,260	4,83,808
51	32,18,210	5,70,027	44,13,188	6,87,989	40,21,083	6,96,600	23,00,570	6,00,019	18,08,882	3,11,781	11,18,898	2,88,802	2,68,880
52	26,43,031	2,28,383	38,01,760	2,38,574	12,12,588	1,27,979	21,10,148	74,567	6,64,810	7,00,037	7,70,803	82,378	76,468
53	32,54,331	3,01,017	56,40,981	4,13,622	16,81,878	8,48,500	14,61,073	1,88,48	17,10,809	2,18,765	7,80,004	66,570	21,679
54	14,14,043	80,294	14,10,709	28,500	8,80,128	23,805	10,97,186	11,067	2,97,391	12,433	2,18,087	8,002	..
55	4,80,78,377	77,76,854	6,06,44,088	86,54,910	4,91,74,867	99,51,928	2,87,03,009	64,34,817	2,46,02,123	33,48,941	1,10,08,183	26,41,831	10,78,099
56	1,38,87,881	1,74,21,580	81,38,124	1,17,03,038	1,60,95,098	21,71,801	60,95,763	27,08,251	80,02,591	38,74,004	51,02,861	4,04,873	7,12,432

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of the
ENGLAND for the year ended

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT		GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY		GOVERNMENT OF BEYRUT		Item No.
	Voted.	Non-voted	Voted.	Non-voted.	Voted.	Non-voted.	Voted	Non-voted	
	R	R	R	R	R	R	R	R	
Brought forward	7,00,8,001	31,53,21,003	1,87,48,843	81,58,079	1,70,07,550	1,03,78,370	1,14,40,406	21,43,700	27
C.—Irrigation, etc., Capital Outlay charged to Revenue—									
10.—Construction of Irrigation, etc., Works	1,57,120	2,578	10,71,864	70,757	..	..	2,30,000	31,933	28
D.—Posts and Telegraphs Revenue Account—									
17.—Posts and Telegraphs—									
Interest on Debt—									
Indian Posts and Telegraphs Department . . . . .	..	5,77,009	..	..	..	..	..	..	29
Indo-European Telegraphs Department . . . . .	..	5,81,908	..	..	..	..	..	..	30
TOTAL . . . . .	..	71, 9, 41	..	..	..	..	..	..	31
D7.—Posts and Telegraphs Capital Outlay Charged to Revenue—									
18.—Capital Outlay on Posts and Telegraphs—									
Indian Posts and Telegraphs Department	11,75,728	1,138	..	..	..	..	..	..	32
Indo-European Telegraphs Department	—23,381	..	..	..	..	..	..	..	33
TOTAL	11,52,347	1,138	..	..	..	..	..	..	34
E.—Debt Services—									
10.—Interest on Ordinary Debt	4,37,443	8,78,00,713	..	—33,780	18,914	1,68,42,190	..	—8,53,412	35
20.—Interest on Other Obligations	43,41,021	0,40,44,235	..	8,082	..	03,000	8,103	..	36
21.—Appropriation for Reduction or Avoidance of Debt	1,7,7,777	5,00,7,238	..	30,80,176	..	14,01,07	..	6,78,663	37
TOTAL	2,61,18,243	18,74,29,181	..	30,32,009	18,914	2,10,64,307	8,103	—1,70,250	38
F.—Civil Administration—									
22.—General Administration	1,37,73,703	67,09,640	2,10,03,213	32,71,155	1,04,55,110	1,23,65,078	1,00,30,068	50,28,422	39
43.—Audit	61,31,260	10,33,560	..	..	..	..	..	..	40
24.—Administration of Justice	12,09,804	8,25,417	84,15,719	13,84,078	08,65,013	10,00,364	87,26,000	24,97,009	41
25.—Jails and Convict Settlements	30,32,617	2,22,200	20,17,000	2,05,430	13,41,856	1,38,808	33,14,115	1,04,702	42
26.—Police	0,80,203	11,46,073	1,87,40,227	12,70,907	1,07,32,180	12,00,183	1,01,67,007	21,04,328	43
27.—Ports and Pilotage	10,87,150	11,00,000	23,087	1,004	21,283	1,047	4,23,273	70,627	44
27(1)—Lighthouses and Lightships	18,08,423	10,411	..	..	..	..	..	..	45
28.—Ecclesiastical . . . . .	..	37,02,511	..	..	..	..	..	..	46
29.—Political . . . . .	..	1,81,01,108	..	..	..	..	..	..	47
30A.—Frontier Watch and Ward . . . . .	..	2,69,24,129	..	..	..	..	..	..	48
30.—Scientific Departments	78,20,333	18,20,100	2,78,415	51,007	60,000	..	22,100	4,800	49
31.—Education	47,80,003	5,16,717	2,08,34,806	03,01,808	1,00,12,008	8,02,030	1,81,00,300	14,08,808	50
32.—Medical	22,88,320	2,84,103	56,70,037	7,51,000	80,24,046	0,10,223	47,84,807	11,10,966	51
33.—Public Health	10,03,213	4,07,220	30,70,271	81,260	27,92,001	1,80,030	35,20,001	78,000	52
34.—Agriculture	41,12,915	4,02,000	30,78,878	8,00,171	28,43,740	2,48,633	23,15,300	2,58,473	53
35.—Industries	2,62,557	20,830	28,43,301	65,040	1,00,000	881	12,35,118	1,02,168	54
Carried over	5,72,18,795	6,87,79,082	9,05,20,010	1,87,02,721	0,70,21,170	1,07,08,306	0,85,42,880	1,00,83,771	55
	6,70,47,554	40,10,08,215	1,07,28,407	1,60,07,056	1,76,28,600	3,17,33,713	1,10,07,738	30,05,080	56

EXPENDITURE of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in 31st March 1930—*contd.*

Item No.	GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BOMBA		GOVERNMENT OF BIKANIR AND MERWATA		GOVERNMENT OF GUJARAT PROVINCE AND BARODA		GOVERNMENT OF ASSAM		GRAND TOTAL
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17	1,42,55,218	1,07,18,647	91,87,787	1,53,08,077	1,50,61,977	47,09,498	60,06,480	23,89,760	20,00,100	31,00,574	51,01,801	5,00,000	6,03,378
28	—4,02,031	38,572			4,10,121	30,701	—733	—49	78,171	6,800			
0													
20													
1													
22													
31													
54													
5	11,004	44,04,131	8,537	—2,68,871		—20,53,701		60,077		—4,21,450		—1,01,643	10,016
27		22,00,000		6,36,807		4,10,171		54,000		2,10,078			
38	11,104	60,64,131	5,697	—10,88,004		—21,61,398		1,81,770		—1,55,783		—1,01,643	10,016
36	1,10,28,808	81,44,314	90,18,301	10,51,917	80,01,130	28,03,085	65,13,023	19,00,000	57,81,281	18,64,120	18,64,604	10,78,801	6,85,415
40													
11	68,76,530	13,88,310	16,08,437	8,48,163	58,51,785	10,20,460	31,89,013	9,33,326	28,80,608	3,80,680	9,85,011	1,77,043	18,867
12	40,86,701	1,30,913	61,10,078	1,85,760	31,38,020	1,68,607	18,12,100	1,10,700	9,05,620	70,714	4,11,900	28,708	21,488
43	1,00,46,014	15,12,728	1,13,37,880	10,16,118	1,44,35,114	24,51,207	74,14,047	10,43,083	85,03,270	6,78,303	22,26,097	6,04,782	1,08,068
44					0,18,210	60,880					8,200	35,848	
46													
48													
47													
48													
49	20,800		20,070		80,200	4,184	43,868		17,144		11,038		
50	1,07,37,770	4,78,600	1,06,87,600	3,74,800	1,07,81,018	22,83,947	68,28,557	8,54,643	54,70,628	3,48,711	51,48,400	1,71,200	4,22,808
51	32,50,210	5,70,007	44,19,188	6,87,880	40,21,082	6,00,000	25,00,800	5,00,113	18,08,882	2,11,781	11,18,828	2,88,802	2,68,880
52	23,23,681	2,23,383	23,01,780	2,93,574	13,12,888	1,27,079	21,10,143	78,507	6,64,810	10,007	7,79,808	65,278	78,488
53	32,61,331	3,01,017	56,40,981	4,18,622	10,81,878	8,48,200	14,51,078	1,66,43	17,19,808	2,10,700	7,20,004	65,800	21,874
54	14,14,043	30,294	14,19,708	23,800	8,39,128	23,308	10,97,188	11,00	2,07,281	12,408	2,18,007	8,002	
55	8,88,78,977	77,76,864	8,06,44,068	86,54,610	4,91,74,957	90,51,938	5,37,08,109	54,14,977	2,46,03,122	33,46,641	1,10,08,168	25,41,881	10,78,099
56	1,38,67,381	1,74,31,460	91,98,124	1,17,05,038	1,60,96,098	21,61,801	60,95,768	27,08,281	80,02,803	33,74,004	61,02,861	4,04,803	7,12,428

No. 12. -STATEMENT showing the Distribution between "Voted" and "Non-voted" of the
ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVT. OF M.P.S.S.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF M.C.G.		Total.
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	
Brought forward	Rs. 6,70,47,854	Rs. 48,19,06,216	Rs. 1,97,82,466	Rs. 1,29,94,683	Rs. 1,77,00,000	Rs. 3,17,82,716	Rs. 1,16,07,776	Rs. 80,06,080	87
F.—Civil Administration—contd.	6,72,18,708	6,37,79,622	2,08,25,011	1,37,62,721	6,51,12,177	1,67,98,306	6,02,42,090	1,00,80,771	88
56.—Aviation	19,74,834	16,976	—	—	—	—	—	—	89
57.—Miscellaneous Departments	18,68,763	2,86,278	25,20,028	1,15,321	3,07,322	61,084	5,30,321	48,783	90
57A.—Indian Stores Department	1,91,554	66,107	—	—	—	—	—	—	91
TOTAL	6,21,83,032	6,41,57,108	9,30,45,979	1,38,77,143	6,74,20,701	1,68,00,600	6,17,70,371	1,10,50,821	92
FF.—Civil Administration—Capital Outlay charged to Revenue—									
58A.—Capital Outlay on Industrial development met from Revenue	—	—	—	—	—	—	—	—	93
G.—Currency and Mint—									
59.—Currency	43,86,918	1,63,242	—	—	—	—	—	—	94
59.—Mint	25,53,472	1,48,892	—	—	—	—	—	—	95
TOTAL	71,44,580	1,30,716	—	—	—	—	—	—	96
H.—Civil Works—									
60.—Civil Works	2,41,84,744	12,47,476	1,70,62,793	90,772	1,00,66,377	5,71,600	51,80,147	14,45,784	97
60.—Interest on Capital Outlay on Hydro Electric Scheme	—	—	—	53,716	—	—	—	—	98
62.—Bombay Development Scheme	—	—	—	—	4,50,989	23,81,833	—	—	99
TOTAL	2,41,84,744	12,47,476	1,70,62,793	53,716	1,14,67,466	29,66,370	11,80,147	14,45,784	100
HH.—Capital Outlay on Civil Works, etc., charged to Revenue—									
61A.—Capital Outlay on Civil Works met out of Extraordinary Receipts	—	—	—	—	—	—	—	—	101
J.—Miscellaneous—									
63.—Famine—									
A.—Famine Relief	885	—	182	—	5,95,010	1,009	46,212	—	102
B.—Transfers to Famine Relief Fund	—	—	—	2,90,918	—	—	—	—	103
64.—Territorial and Political Pensions	—	31,97,003	—	—	—	—	—	—	104
65.—Superannuation Allowances and Pensions	44,87,083	2,11,06,360	61,76,083	13,44,464	67,54,617	15,45,410	46,04,611	14,76,074	105
66.—Stationery and Printing	64,30,166	46,613	22,76,450	25,735	15,23,321	—	23,27,928	70,818	106
67.—Miscellaneous	39,83,270	49,30,671	4,91,039	20,070	6,28,601	14,703	2,37,747	7,138	107
TOTAL	1,38,57,419	8,08,87,920	78,77,672	16,91,077	86,61,000	16,64,762	71,18,090	18,68,922	108
JJ.—Miscellaneous—Capital Outlay charged to Revenue—									
68A.—Commutation of Pensions financed from Ordinary Revenue	—1,40,587	5,23,039	6,74,002	1,78,245	—	—	24,82,211	2,84,198	109
K.—Military Services—									
69.—Army—									
Effective	—	44,87,43,081	—	—	—	—	—	—	110
Non-Effective	—	5,55,81,552	—	—	—	—	—	—	111
69.—Marine	—	82,02,162	—	—	—	—	—	—	112
70.—Military Engineer Services	—	4,69,27,728	—	—	—	—	—	—	113
70A.—Transfers to Military Reserve Fund	—	13,41,222	—	—	—	—	—	—	114
TOTAL	—	68,08,06,743	—	—	—	—	—	—	115
M.—Extraordinary Items—									
71.—Extraordinary Payments	—	6,062	—	—	—	—	—	—	116
TOTAL EXPENDITURE CHARGED TO REVENUE (as in Accounts Nos. 6 and 9).	17,06,03,564	1,14,93,07,920	13,02,83,711	2,91,84,587	10,40,55,937	5,30,83,707	9,01,75,468	1,71,88,212	117
Carried over	17,48,07,564	1,14,93,07,920	13,02,83,711	2,91,84,587	10,40,55,937	5,30,83,707	9,01,75,468	1,71,88,212	118

Expenditure of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in
ended 31st March 1930—*contd.*

Hun. No.	GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BOMBAY		GOVERNMENT OF BEHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM.		SHAN STATE FEELER GUY.
	Voted.	Non-voted	Voted	Non-voted	Voted	Non-voted.	Voted	Non-voted	Voted	Non-voted.	Voted	Non-voted	Non-voted.
7	R 1,38,67,31	R 1,42,1,70	R 9,83,121	R 1,17,65,03	R 1,0,98,008	R 21,1,601	R 6,98,753	R 27,1,351	R 6,62,693	R 33,74,004	R 51,02,861	R 4,64,623	R 7,12,422
8	6 80 71,977	77,76 004	0,06,44,888	5,4 940	1,11,74,957	89,31,028	3,07,63,009	64,14,07	1,46,03,122	84,46,642	1, 6,08,183	28,41,881	16,78,999
20
20	75,754	2,000	1,11,760	6,274	2,82,706	82,610	46,788	1,02,680	85,214	18,068	1,141	1,701	1,701
21
22	6,17,39,731	77,75,803	6,07,36,769	36,60,211	1,01,37,75	1,10,34,771	3,38,12,347	54,14,697	5,47,05,982	33,62,188	1,16,58,331	25,42,723	10,50,700
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25
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27	47,60,993	8,83,713	1,93,43 671	6 61,920	2,00 41,102	17,71,207	89,76,936	5,79,686	79,10,000	5,49,198	74,38,004	3,88,412	24,70,211
28
29
30	47,60,999	8,83,713	1,93,43 671	6 61,920	2,00 41,102	17,71,207	89,76,936	5,79,686	79,10,000	5,49,198	74,38,004	3,88,412	24,70,211
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57	0,60,38,40	2,76,9,104	0,87,7,377	1,04,38,109	0,40,28,678	1,68,68 083	5,13,18,669	96,33,223	4,61,66,718	78,60,042	2,56,73,451	38,18,807	51,66 678
58	2,56,28,460	2,76,93,104	0,87,87,277	1,04,38,109	0,40,28 078	1,68,68,083	5,13,18,669	96,33,223	4,61,66,718	78,60,042	2,56,73,451	38,18 807	51,66,878

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BANGAL.		Item No.
	Voted	Non-voted	Voted	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	R.	Rs.	R.	Rs.	R.	Rs.	R.	
Brought forward	1,15,43,381	1,14,82,67,820	13,94,53,74	2,61,04,567	10,44,55,987	5,30,03,707	9,61,70,400	1,71,88,113	89
B-XI. A.—State Railways—Commercial Lines—									
Working Expenses adjusted by deduction from Receipts.	65,00,53,177	43,54,845	.	..	...	.	...	...	90
Surplus Paid railway Companies, etc. do do.	1,13,55,795	...	.	...	...	...	...	...	91
XI. B.—State Railways—Strategic Lines—									
Working Expenses adjusted by deduction from Receipts	2,45,97,427	2,50,300	..	.	...	..	...	...	92
TOTAL	10,41,1,9,13	4,71,115	..			..	.	.	93
C.—XIII—Irrigation, etc.—									
Working Expenses adjusted by deduction from Receipts	10,61,679	1,14,187	40,38,918	2,31,200	55,50,547	4,47,703	15,77,001	1,90,550	94
D.—XV—Posts and Telegraphs—									
Working Expenses adjusted by deduction from Receipts									
Indian Posts and Telegraphs Department	11,4,78,607	11,57,473	...	..	.	...	...	...	95
Indo-European Telegraph Department	1,1,249	6,47,521	...	..	..	...	.	..	96
TOTAL	11,25,07,441	18,25,200	...	...	...	...	...	...	97
E.—Provincial Contributions, etc.		..	...		5,011	..	...		98
Refunds of Revenue	7,7,477	22,45,443	8,60,271	3,47,490	14,48,739	54,071	...	18,02,170	99
CAPITAL HEADS.									
AA. to JJ.—Forest, Irrigation and other Capital Outlay not charged to Revenue—									
62A.—Capital Outlay on Forests	..	..	—3,49,979	...	...	...	...	...	100
62B.—Capital Outlay on Security Printing Press	32,754	...	...	...	...	...	...	...	101
63A.—Construction of State Railways—Commercial	59,85,10,778	4,70,408	...	.	...	...	...	...	102
63B.—Construction of State Railways—Strategic	57,95,916	46,738	...	...	...	...	...	...	103
65.—Construction of Irrigation, etc., Works	2,77,503	31,075	59,02,459	2,51,587	2,57,95,410	80,24,000	18,54,288	2,88,007	104
65.—Capital Outlay on Posts and Telegraphs—									
Indian Posts and Telegraphs Department	34,07,593	..	...	...	...	...	...	..	105
Indo-European Telegraph Department	—1,00,714	..	...	...	..	...	...	...	106
66A.—Capital Outlay on Improvement of Public Health	...	...	...	...	5,43,205	48,479	...	...	107
66B.—Capital Outlay on Agricultural Improvements	...	...	...	...	..	...	...	...	108
66C.—Capital Outlay on Industrial Development	...	...	2,17,808	...	...	...	...	..	109
66E.—Capital Outlay on Vizagapatam Port	35,72,010	2,008	...	..	...	...	..	...	110
Grand Total	30,54,87,200	5,50,007	88,72,612	3,51,287	2,88,40,179	70,73,960	10,84,258	2,88,667	111
	68,93,77,308	1,17,81,22,024	14,50,20,509	3,05,72,080	11,24,35,683	5,75,09,304	9,77,00,517	1,01,86,141	112

Expenditure of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in ended 31st March 1930—*contd.*

Item No.	GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BURMA		GOVERNMENT OF BIKANER AND ODEISA		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR		GOVERNMENT OF ASSAM		SIAM STATE FEDERATION.
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Non-voted
	R	R	R	R	R	R	R	R	R	R	R	R	R
89	9,66,28,489	2,76,92,104	9,37,27,777	1,04,07,109	9,40,28,678	1,88,68,988	5,11,18,866	98,23,252	4,84,16,715	78,80,042	2,59,54,621	38,18,207	51,88,678
90													...
91	...												...
92													...
93													...
94	72,08,418	6,89,688	2,48,10,540	18,61,743	4,17,463	4,59,831	10,37,451	2,37,486	10,29,071	1,04,133		...	...
95													...
96													...
97													...
98													...
99	1,76,626	7,47,235	18,14,443	8,49,681	12,50,054	4,44,540	3,29,131	3,72,914	3,85,226	1,31,178	1,04,083	68,338	26,619
100													...
101													...
102													...
103													...
104	1,37,40,826	5,1,087	78,36,369	2,90,821	6,19,082	64,907			20,09,888	1,84,667			...
105													...
106													...
107	67,298												...
108													...
109													...
110													...
111	1,38,08,116	5,21,097	73,26,289	1,90,322	6,13,832	64,207			20,68,731	1,04,657	88,254		...
112	10,33,03,540	2,81,26,023	11,09,62,260	2,15,29,468	9,94,25,855	1,07,03,216	5,35,55,248	1,02,38,053	4,72,31,921	61,78,349	60,58,458	19,01,440	61,98,197

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF PUNJAB.		Totals.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grants-in-aid	93,63,77,798	1,17,51,83,054	14,50,20,608	3,9,73,023	11,41,46,065	5,23,03,264	0,77,43,867	1,01,40,041	1,3
	3,164,57,266	5,30,967	55,72,512	3,51,837	2,55,48,078	20,73,000	1,61,1,81	2,85,407	14
A. A. to J. J.—Forest, Irrigation and other Capital Outlay not charged to Revenue—contd.									
50E II—Capital Outlay on Lighthouses and Lightships	12,831	.							128
50F—Outlay on Capital Outlay	68,032								110
57—Initial Expenditure on New Capital at Delhi	6,00,330	4,71,010							17
58—Capital Outlay on Hydro-Electric Scheme			9,01,559						115
59—Bombay Development Scheme					—2,05,201	—8,192			119
60—Civil Works			60,988	5,300	43,40,912	1,00,802	25,20,540		121
60A—Other Provincial Works not charged to Revenue					8,877				121
60B—Payments of Commuted Value of Pensions	27,58,615	10,18,928	—1,15,556	—5,571	9,15,825	2,01,702			113
Total	31,81,87,798	20,42,654	97,25,121	2,48,070	8,07,08,001	55,80,855	41,14,128	2,88,607	123
DEBT HEADS.									
Advances Repayable	76,55,470								121
Comage Accounts	8,49,069								126
Depreciation Fund—Railways	11,76,18,214								120
Railway Reserve Fund	2,08,21,708								127
Loans and Advances by the Central Government	15,01,56,986								128
Permanent Debt									117
Depreciation Reserve Fund—Government Presses						37,113		83,733	130
Depreciation Reserve Fund of Commercial Concerns									131
Repayment of Advances from Provincial Loans Fund						7,71,00,828		0,78,587	129
Appropriation for Reduction or Avoidance of Debt-Sinking Fund.						12,338			123
Loans and Advances by Provincial Governments			60,75,427		46,09,777		13,31,550	5,109	124
Famine Relief Fund						78,20,111		47,212	126
Transfers from Famine Relief Fund (Repayment of Advances to General Balances)						2,00,018			129
Sinking Fund Investment Account						14,50,070			127
Securities								5,25,10	128
Revenue Reserve Fund									129
Miscellaneous						2,00,714			129
Total	23,71,81,501		60,75,427		46,09,777	5,68,70,127	13,31,550	14,49,601	131
Grand Total	1,40,46,16,188	1,18,01,74,578	15,08,31,061	2,01,23,202	14,81,49,871	4,00,55,016	0,31,50,070	2,09,18,320	143

Expenditure of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in
ended 31st March 1920—*contd.*

Item No.	GOVERNMENT OF UNION TERRITORIES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BOMBAY		GOVERNMENT OF BIRAR AND ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND BHERAP.		GOVERNMENT OF ASSAM		SHAN STATE FEDERATION
	Voted.	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Non-voted
	R	R	R	R	R	R	R	R	R	R	R	R	R
113	1,31,00,000	2,01,00,000	1,00,00,000	2,14,00,000	0,18,00,000	1,07,00,000	6,25,00,000	1,05,00,000	4,77,00,000	61,75,000	2,60,00,000	80,01,000	(108,107
114	1,58,00,110	5,1,00,000	78,30,500	2,00,000	0,10,000	04,307			20,00,000	1,04,000	85,000		
115													
116													
117													
118			80,00,000	8,00,000									
119													
120	50,75,160	1,07,000							0,00,000	31,000	2,7,000		5,07,000
121	21,267												
122	2,34,000	—10,700	0,40,000	8,00,000	18,20,000	2,07,000	—0,240	—3,400	10,40,000	1,00,000	54,272	—3,720	
123	1,01,00,000	0,07,700	1,10,00,000	14,72,000	24,40,000	3,01,704	—0,240	—2,400	37,54,000	8,78,700	4,15,000	—8,720	5,07,000
124													
125													
126													
127													
128													
129		00,000		1,2,000									
130				80,000	70,700				30,000				
131					1,27,000								
132		1,48,85,000		5,07,000		4,00,000		45,000		68,00,000			
133		00,000		1,00,000									
134	71,00,000		73,45,000		10,00,000	3,000	12,00,000	0,000	54,00,000		20,00,000		20,000
135				4,40,000					10,40,000	1,00,00,000			
136									1,00,000	4,00,000			
137		24,40,000											
138								3,40,000					
139				15,00,000									
140				11,400									
141	71,00,000	1,75,000	73,45,000	2,00,000	11,00,000	4,00,000	12,00,000	20,00,000	1,00,00,000	85,00,000	20,00,000		20,000
142	13,00,00,000	4,00,000	13,00,00,000	2,00,00,000	10,44,00,000	1,75,00,000	6,48,00,000	1,28,00,000	6,75,00,000	1,75,00,000	2,00,00,000	85,00,000	87,00,000

Sections A and AA.—Principal Revenue Heads and Direct Demands on Revenue.

Section A deals with the principal sources of Central and Provincial revenues and the charges in respect of collection and administration thereof. The revenue earned by the Commercial Departments of Railways, Irrigation, and Posts and Telegraphs is dealt with in separate sections assigned to those Departments. The arrangement of the heads in this section follows the order of their relative importance as determined by their yield, the Central heads being shown first and the Provincial heads thereafter. Tributes from Indian States, though a source of Central revenue, are shown last of all in view of their relative insignificance.

2. Section AA deals with the capital expenditure incurred in Revenue Departments for improvement or development of revenue sources, such as Salt, Forests, etc. It includes the capital major head "52-B-Capital expenditure on the Security Printing Press" opened in the accounts for 1926-27 for the record of capital invested in the Security Printing Press established for the manufacture of stamps in India.

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Statement of principal sources of ordinary Revenue.

This statement brings out the net revenue for the whole of British India and Burma under the principal sources of ordinary revenue and exhibits the incidence upon each area of 1,000 square miles and each 1,000 of population.

2. It includes all the heads under "Principal Heads of Revenue", except "Opium" and "Tributes from Indian States" which are not taken into account as the receipts thereunder do not accrue from either direct or indirect taxation.

3. In this statement, Burma is treated separately, as it is a self-contained province and is out of India. In the case of other provinces, the Salt and the Customs figures are shown in lump for the whole of India, as the revenue brought to account under these heads in each province does not represent the collections from the people of that province only. Salt revenue is realised in the provinces in which salt is manufactured or into which it is first imported and Customs revenue is collected mainly in the seaport towns, but the taxes so levied are met by the consuming public in the whole of India.

4. The receipts shown under each head represent *net* collections after deduction of refunds. Assignments of Land Revenue, and Salt, Excise and other compensations paid for resumption of revenue rights by Government, as well as allowances to district and village officers for collection of land revenue which are really of the nature of refunds of revenue, are also deducted from the total receipts so as to deduce the *net* revenue under each head.

N: 13.—STATEMENT OF PRINCIPAL SOURCES OF ORDINARY REVENUE for the Year ended 31st March 1930

	Customs.	Taxes on Animals.	Salt.	Land Revenue.	Excise.	Stamp.	Forest.	Registration.	Scheduled Taxes.	Totals.	Deduct 4-sep. contrib. from, &c.	Net Revenue.	Area. (a)	Population. (a)	Net Revenue of P. & M.	Net Revenue of P. & M.
	R	R	R	R	R	R	R	R	R	R	R	R	Sq. Miles.	R	R	R
Burma	7,80,67,724	1,79,04,560	84,41,955	5,92,97,008	1,28,29,522	68,57,077	3,03,67,037	6,40,713	4,14,409	13,10,18,980	71,70,444	19,19,18,080	2,83,707	13,212,192	8,21,195	14,356
India General	...	1,90,29,567	...	6,14,081	33,21,920	18,04,719	92,35,124	83,306	...	2,95,39,557	3,79,153	2,02,19,544	6,447	1,010,445	38,765	4,597
Baluchistan	...	1,88,898	...	10,95,913	6,75,693	1,77,323	29,500	6,313	...	21,78,310	71,263	21,02,137	54,228	42,0,648	...	...
North-West Frontier Province	...	9,86,888	...	21,06,921	10,71,625	10,80,647	8,64,377	70,185	...	81,06,553	4,88,017	67,13,536	1,2419	3,251,910	4,55,779	2,533
Madras	...	1,41,29,116	...	5,31,06,688	6,92,26,196	2,56,92,012	63,56,299	35,57,508	...	16,04,67,553	71,70,444	15,32,97,215	1,82,240	43,318,985	10,77,58	3,22
Bombay	...	8,68,16,892	...	4,79,63,982	4,11,94,351	1,78,92,089	79,74,964	12,32,787	20,11,889	15,51,84,704	1,69,26,140	13,89,28,564	1,24,631	49,318,919	11,94,897	7,180
Bengal	...	6,16,18,24,527	...	3,24,75,242	2,26,24,989	3,91,9,680	30,62,078	31,64,138	16,39,70,712	2,92,665	2,92,665	16,97,38,077	1,70,845	46,693	31,20,814	3,608
United Provinces	...	90,30,402	...	6,86,33,600	1,30,35,111	1,80,64,667	61,57,638	13,70,865	...	11,62,29,153	3,49,163	11,56,81,051	1,70,295	43,378,787	10,018	2,651
Punjab	...	63,93,815	...	2,67,75,063	1,16,07,095	1,15,07,572	81,57,771	9,35,425	...	5,92,75,341	1,07,799	5,91,67,512	96,845	20,685,029	6,92,988	9,580
Bihar and Orissa	...	49,06,198	...	1,77,85,092	1,90,81,624	1,11,34,417	9,39,275	17,07,666	...	5,5,12,372	2,04,969	5,52,98,312	83,161	31,002,764	6,97,48	1,682
Central Provinces and Berar	...	33,50,362	...	2,04,99,297	1,25,44,513	67,38,131	69,97,546	6,99,669	...	4,08,00,738	20,43,099	1,77,66,694	99,876	13,912,760	4,78,260	3,448
Assam	...	18,8,557	...	1,90,73,930	6,62,32,645	19,98,379	35,20,008	2,09,337	...	2,63,06,866	72,089	2,62,32,867	5,6105	7,606,280	4,94,820	8,449
Coorg	...	24,484	...	3,87,409	3,87,993	1,07,886	5,78,880	8,928	...	14,95,493	...	14,95,493	1,582	1,63,838	9,45,318	9,128
TOTAL	7,80,67,724	17,06,34,796	84,41,955	33,47,10,626	20,41,23,255	14,12,41,479	6,19,51,557	1,37,02,910	40,55,461	1,00,92,29,398	2,72,38,631	98,19,80,962	1,094,300	247,003,293	8,97,342	3,975
Salt	...	...	6,42,04,399	...	...	...	...	...	...	6,42,04,399	39,69,744	6,02,84,655	...	...	...	...
Customs	43,86,93,505	...	...	...	...	...	...	...	...	43,86,93,505	16,06,902	43,31,91,603	...	...	...	...
TOTAL REVENUE	51,27,66,239	17,06,34,796	6,76,46,354	33,47,10,626	20,41,23,255	14,12,41,479	6,19,51,557	1,37,02,910	40,55,461	1,61,01,32,497	3,27,45,277	1,47,73,87,220	1,094,300	247,003,293	13,50,075	5,081
Revenue per 1,000 Square Miles	4,69,579	155,931	61,817	3,05,887	1,83,533	1,29,070	55,973	12,5	2	...	...	13,50,075	...	...	...	...
Revenue per 1,000 of Population	2076-9	860-8	273-8	1365-8	898-4	571-8	247-9	55-5	...	...	...	5,981	...	...	...	...

(a) From the latest Statistical Abstract for British India

(b) Adjusted in India General books.

No. 13A.—DETAILED STATEMENT OF ASSIGNMENTS, COMPENSATIONS, etc., included in Account No. 13.

	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Assignments and Compensation (Land Revenue and Excise), vide Accounts Nos. 18-A and 19-A	3,87,286	71,233	4,74,374	8,49,860	28,02,014	2,82,605	3,43,162	1,01,305	..	1,03,980	18,230	72,089	55,40,028
Allowances to District and Village Officers, vide Account No. 18-A.	11,897	...	8,643	63,20,584	1,33,54,126	...	...	6,494	...	..	20,26,839	..	2,17,28,608
TOTAL	3,79,133	71,233	4,83,017	71,70,444	1,62,56,140	2,82,605	3,43,162	1,07,799	...	1,01,960	20,43,039	72,089	2,72,78,631

(a) Includes Rs. 11,623 shown against "District Charges" under "Land Records".

I and 1—Customs.

REVENUE.

The Revenue under this head includes, in addition to Customs duties proper, certain *excise* duties levied on motor spirit and kerosene, the head 'Excise' being restricted in the Government accounts mainly to the duties levied on drugs and intoxicants produced in the country. On the other hand, the customs duty on salt is credited not to the head 'Customs' but to 'Salt', along with the excise duty thereon which that duty is intended to counter-vail. It may be mentioned that duty on the importation of foreign liquors is credited as 'Customs' revenue, while license duty for sale of foreign liquors is treated as 'Excise'.

With effect from the 28th February 1929, both the excise and import duties on motor spirit have been raised from four to six annas *per* gallon, the additional revenue being earmarked for credit to a Road Development Fund, from which grants will be made to Provincial Governments and others for expenditure on the development of roads (See Account No. 89-B.).

2. The great bulk of the Customs revenue is made up of:—

- (a) Import Duties
- (b) Export Duties,

the duties being credited under two distinct sub-heads in the accounts, 'Sea Customs' and 'Land Customs'. The latter class consists of duty levied on exports or imports by land between 'foreign territory' as defined in section 5 of the Indian Tariff Act, 1894, and British India, and forms but a comparatively small fraction of the total revenue.

3. The various articles on which duties were levied during 1929-30 are set forth in Account No. 14, together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks. The normal rate of import duty levied during 1929-30 was 15 per cent. *ad valorem*, though certain articles were taxed at lower and others at special higher rates. For the complete schedule of tariff duties levied during 1929-30, see Schedules II and III to the Indian Tariff Act, 1894, as subsequently amended.

EXPENDITURE.

4. The charges incurred are almost wholly on account of establishments engaged in the collection of revenue. In Bombay, besides the Customs staff proper, there is a combined Salt and Customs establishment, but its entire cost is now charged to 'Salt'.

No. 14.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1930.

GRAND TOTALS									
Imports.	Exports.	Re-exports.	Transit.	Stores.	Stores.	Stores.	Stores.	Stores.	Stores.
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100
101	102	103	104	105	106	107	108	109	110
111	112	113	114	115	116	117	118	119	120
121	122	123	124	125	126	127	128	129	130
131	132	133	134	135	136	137	138	139	140
141	142	143	144	145	146	147	148	149	150
151	152	153	154	155	156	157	158	159	160
161	162	163	164	165	166	167	168	169	170
171	172	173	174	175	176	177	178	179	180
181	182	183	184	185	186	187	188	189	190
191	192	193	194	195	196	197	198	199	200
201	202	203	204	205	206	207	208	209	210
211	212	213	214	215	216	217	218	219	220
221	222	223	224	225	226	227	228	229	230
231	232	233	234	235	236	237	238	239	240
241	242	243	244	245	246	247	248	249	250
251	252	253	254	255	256	257	258	259	260
261	262	263	264	265	266	267	268	269	270
271	272	273	274	275	276	277	278	279	280
281	282	283	284	285	286	287	288	289	290
291	292	293	294	295	296	297	298	299	300
301	302	303	304	305	306	307	308	309	310
311	312	313	314	315	316	317	318	319	320
321	322	323	324	325	326	327	328	329	330
331	332	333	334	335	336	337	338	339	340
341	342	343	344	345	346	347	348	349	350
351	352	353	354	355	356	357	358	359	360
361	362	363	364	365	366	367	368	369	370
371	372	373	374	375	376	377	378	379	380
381	382	383	384	385	386	387	388	389	390
391	392	393	394	395	396	397	398	399	400
401	402	403	404	405	406	407	408	409	410
411	412	413	414	415	416	417	418	419	420
421	422	423	424	425	426	427	428	429	430
431	432	433	434	435	436	437	438	439	440
441	442	443	444	445	446	447	448	449	450
451	452	453	454	455	456	457	458	459	460
461	462	463	464	465	466	467	468	469	470
471	472	473	474	475	476	477	478	479	480
481	482	483	484	485	486	487	488	489	490
491	492	493	494	495	496	497	498	499	500
501	502	503	504	505	506	507	508	509	510
511	512	513	514	515	516	517	518	519	520
521	522	523	524	525	526	527	528	529	530
531	532	533	534	535	536	537	538	539	540
541	542	543	544	545	546	547	548	549	550
551	552	553	554	555	556	557	558	559	560
561	562	563	564	565	566	567	568	569	570
571	572	573	574	575	576	577	578	579	580
581	582	583	584	585	586	587	588	589	590
591	592	593	594	595	596	597	598	599	600
601	602	603	604	605	606	607	608	609	610
611	612	613	614	615	616	617	618	619	620
621	622	623	624	625	626	627	628	629	630
631	632	633	634	635	636	637	638	639	640
641	642	643	644	645	646	647	648	649	650
651	652	653	654	655	656	657	658	659	660
661	662	663	664	665	666	667	668	669	670
671	672	673	674	675	676	677	678	679	680
681	682	683	684	685	686	687	688	689	690
691	692	693	694	695	696	697	698	699	700
701	702	703	704	705	706	707	708	709	710
711	712	713	714	715	716	717	718	719	720
721	722	723	724	725	726	727	728	729	730
731	732	733	734	735	736	737	738	739	740
741	742	743	744	745	746	747	748	749	750
751	752	753	754	755	756	757	758	759	760
761	762	763	764	765	766	767	768	769	770
771	772	773	774	775	776	777	778	779	780
781	782	783	784	785	786	787	788	789	790
791	792	793	794	795	796	797	798	799	800
801	802	803	804	805	806	807	808	809	810
811	812	813	814	815	816	817	818	819	820
821	822	823	824	825	826	827	828	829	830
831	832	833	834	835	836	837	838	839	840
841	842	843	844	845	846	847	848	849	850
851	852	853	854	855	856	857	858	859	860
861	862	863	864	865	866	867	868	869	870
871	872	873	874	875	876	877	878	879	880
881	882	883	884	885	886	887	888	889	890
891	892	893	894	895	896	897	898	899	900
901	902	903	904	905	906	907	908	909	910
911	912	913	914	915	916	917	918	919	920
921	922	923	924	925	926	927	928	929	930
931	932	933	934	935	936	937	938	939	940
941	942	943	944	945	946	947	948	949	950
951	952	953	954	955	956	957	958	959	960
961	962	963	964	965	966	967	968	969	970
971	972	973	974	975	976	977	978	979	980
981	982	983	984	985	986	987	988	989	990
991	992	993	994	995	996	997	998	999	1000

(c) Yarn and textile fabrics (other than cotton yarns), cotton piece goods and silk manufac- tures.	4,88,966	91,84,286	41,35,993	21,69,218	1,60,18,403	27
(d) Pneumatic rubber tyres and tubes	8,96,935	18,64,728	9,01,365	3,76,104	37,49,152	28
(e) All other articles wholly or mainly manu- factured	56,59,877	1,91,59,485	1,32,82,926	46,31,384	4,76,23,072	29
Miscellaneous	7,81,766	83,82,114	15,35,450	4,34,712	63,34,738	30
<i>Duty at 80 per cent.</i>	1,28,113	64,09,213	4,40,012	9,29,632	70,00,300	31
Silk piece goods and other manufactures of silk	13,72,162	56,24,301	28,32,463	6,78,378	1,05,27,304	32
Other articles						33
<i>Protective Special Duties.</i>						34
Iron and Steel.—						35
Liable to additional duties—						36
Of British manufacture	4,41,627	11,01,013	18,13,508	5,73,728	39,58,906	37
Not of British manufacture	14,38,467	34,45,763	12,96,753	4,70,216	66,70,741	38
Not liable to additional duties	9,04,0-2	26,34,065	6,48,076	6,56,269	1,07,43,422	39
Paper and Stationery	6,61,686	13,45,740	6,22,327	2,07,713	20,40,381	40
Matches	1,07,632	5,51,835	1,34,114	5,44,975	13,67,576	41
Match Splints and Veneers	3,603			23,167	50,670	42
<i>Duty on Government Stores (including Imports by State Railways).</i>						43
Articles liable to Protective duties—						44
Iron and Steel.—						45
Liable to additional duties—						46
Of British manufacture	888	2,75,410	3,370	44,504	3,51,271	47
Not of British manufacture	2,411	1,54,800	87,860	7,107	1,08,317	48
Not liable to additional duties	8,798	1,50,859	23,452	8,252	1,65,875	49
Paper and Stationery		1,41,706	23,452		1,69,000	50
Railway Plant and Rolling Stock (Non-protective)		2,91,071	2,03,415	1,33,447	4,44,486	51
Others	2,68,082	31,48,429	9,49,937		43,47,872	52
Total Imports	4,84,433	18,67,96,075	13,71,81,263	3,44,75,732	40,72,81,491	53
Exports.						54
Hides and skins, raw						55
Jute—						56
(a) Raw	5	22	1,95,84,704	22	1,98,84,813	57
(b) Manufactured	1,080	48,678	2,46,80,191	568	2,67,39,473	58
Rice	6,45,337	4,50,246	6,68,209	1,03,99,988	1,50,47,488	59
Government Stores		339			339	60
Total Exports	6,92,402	17,24,100	4,93,27,432	1,05,08,939	6,22,21,375	61
Miscellaneous						62
TOTAL SEA CUSTOMS	1,01,276	3,78,017	6,12,945	1,29,797	1,71,502	63
LAND CUSTOMS	4,96,10,101	16,88,98,123	18,71,03,633	3,11,65,419	47,07,17,596	64
Import Duty:						65
On Cotton goods	1,33,659	991				66
" Other goods	10,04,641	1,00,73,668		13,744	1,10,92,193	67
Export Duty						68
TOTAL IMPORT DUTY	11,41,500	1,00,74,399		1,744	1,12,29,543	69
Miscellaneous	16,991	36,885			32,876	70
TOTAL LAND CUSTOMS	1,17,570	1,157			1,18,739	71
Excise duty on Motor Spirit						72
Excise duty on Kerosene						73
Wharf and Wharf Rents						74
Miscellaneous	3,933	32,990	21,894	8,014	64,813	75
GRAND TOTAL	3,905	1,070	18,71,73,030	25,90,531	62,03,67,355	76

(a) Adjusted in India General books.

[illegible]

(a) Adjusted in India General books.

No. 14.—ACCOUNT OF CUSTOMS REVENUE for the Year ended 31st March 1930—*contd.*

NET RECEIPTS.															No of Item.
Total Gross Receipts and Drawals brought forward.	India General.	Baluchistan Province.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Dhar and Orissa.	Central Provinces and Berar.	Assam.	Total Net Receipts.		
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		
SEA CUSTOMS.															
Imports.															
Liquors:															
(a) Ale, Beer, Porter, Cider and other fermented liquors	24,68,464	42,430	...	2,55,449	12,11,581	5,76,341	...	...	3,72,773	...	...	...	24,16,044	1
(b) Spirits and liquors	2,18,09,800	2,65,746	...	27,46,432	95,67,807	60,21,081	...	...	28,57,744	...	...	...	2,12,14,054	2
(c) Wines	14,60,619	44,767	...	2,44,092	6,21,563	4,16,540	...	...	1,32,987	...	...	...	14,13,752	3
Sugar, all sorts excluding confectionery	8,09,09,971	8,01,675	...	85,05,203	4,01,34,971	3,76,31,468	...	...	39,93,554	...	...	...	8,01,08,296	4
Tobacco	2,77,69,873	1,20,285	...	69,11,684	62,91,149	97,89,873	...	...	16,74,374	...	...	...	2,56,68,258	5
Cool, Coke and Patent fuel	1,19,317	19,381	...	1,383	1,806	1,806	...	...	8,082	...	...	...	90,816	6
Tin, Black	7,13,361	6,060	...	72,574	1,68,086	4,33,768	...	...	13,384	...	...	...	7,07,301	7
Mineral oil	2,08,94,163	1,40,101	...	36,47,995	1,06,21,032	61,64,648	...	...	4,20,490	...	...	...	2,07,64,065	8
Arms, Ammunition and Military Stores, other than gunpowder and arms assessable to duty at 30 per cent.	5,83,698	39,916	...	32,636	3,26,629	1,24,103	...	...	57,314	...	...	...	5,43,632	9
<i>ad valorem</i>	96,01,009	3,45,765	...	14,44,666	60,38,339	20,22,996	...	...	6,20,033	...	...	...	91,16,254	10
Motor cars and cycles	7,41,763	11,374	...	2,24,338	4,44,035	20,621	...	...	32,722	...	...	...	7,30,189	11
Artificial silk yarn and thread	45,11,535	44,868	...	10,81,487	19,78,347	12,60,100	...	...	1,91,568	...	...	...	44,70,767	12
Cotton yarn and thread	6,83,33,436	9,18,668	...	2,38,94,437	2,41,14,430	56,20,658	...	...	56,20,658	...	...	...	6,74,44,873	13
Cotton piece goods	7,82,653	5,470	...	9,014	6,71,432	62,608	...	...	98,239	...	...	...	7,97,153	14
Silk mixtures	10,81,819	5,866	...	8,16,175	70,991	2,46,533	...	...	4,03,234	...	...	...	10,41,953	15
Portland cement, excluding White Portland cement.	17,70,000	92	...	328	12,50,689	5,17,652	...	...	1,819	...	...	...	17,69,908	16
Silver Bullion	3,49,305	3,855	...	38,031	1,08,391	1,43,849	...	...	56,009	...	...	...	3,46,040	17
Other articles			...				...	...		...	...	...
Duty at 2½ per cent.															
Machinery (excluding Locomotive Engines and Tenders)	24,720	3,227	...	1,865	8,102	10,969	...	...	...	...	...	...	24,493	18
Other articles			...				...	...		...	...	...
Duty at 10 per cent.															
Metals—Iron and Steel	43,90,705	56,556	...	4,85,759	17,95,095	16,15,527	...	...	5,06,168	...	...	...	43,34,149	20
Railway Plant and Rolling Stock	20,59,888	17,973	...	2,41,871	5,08,397	11,01,885	...	...	99,662	...	...	...	20,41,115	21
Other articles	41,339	1,055	...	12,457	3,678	2,533	...	...	21,841	...	...	...	40,834	22
Duty at 15 per cent.															
Articles of food and drink (excluding grain and pulse, other than flour, sugar and vegal articles mainly unmanufactured, other than metallic ores)	1,77,00,400	4,82,495	...	25,03,248	71,46,996	46,58,825	...	...	29,38,836	...	...	...	1,72,17,905	23
Articles wholly or mainly manufactured	73,68,667	1,61,762	...	11,03,174	36,77,337	18,95,797	...	...	4,65,107	...	...	...	72,61,805	24
(a) Cutlery, hardware, other than electro-plated ware, and implements and instruments other than musical	1,40,81,278	2,78,896	...	10,46,050	55,99,370	50,91,704	...	...	14,64,798	...	...	...	1,38,02,882	25
(b) Metals other than iron and steel	75,01,099	51,712	...	1,64,169	31,44,551	23,17,413	...	...	3,23,924	...	...	...	74,49,357	26
(c) Yarn and textile fabrics (other than cotton yarn, cotton piece goods and silk manufactures)	1,50,18,408	3,28,177	...	4,36,987	88,80,564	41,28,539	...	...	21,45,156	...	...	...	1,45,80,266	27

[illegible]

	India General.	Baluchistan	North-West Frontier Province.	BOMBAY.		BENGAL.		Punjab.	Barma.	Bihar and Orissa.	TOTAL.	
				Madras.	Bombay proper.	Karachi.	Calcutta.					Chittagong.
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	
Charges at the Major Ports of Madras, Bombay, Calcutta, Chittagong, Rangoon and Karachi.												
Pay of Officers	1,04,048	1,49,350	1,02,628	2,44,810	11,868	..	95,458	...	7,57,882
Pay of Establishment	2,66,807	12,80,947	5,17,131	15,59,627	81,529	...	5,64,555	..	42,70,896
Allowances, Honoraria, etc., including overtime and holiday allowances	68,355	8,80,615	1,06,275	4,64,262	15,436	...	1,86,820	...	12,21,278
Supplies and Services	4,252	41,977	17,899	5,08,556	1,843	...	79,722	...	6,47,349
Contingencies	21,129	48,617	84,871	94,578	6,821	...	41,543	...	2,47,554
Grants-in-aid—Contributions, Donations, etc.	8,000	24,700	5,520	41,800	700	...	25,700	...	1,04,420
Establishment charges payable to other Governments, Departments, etc.	12,216	12,216
Deduct—Contributions, Recoveries, etc.	1,513	68,307	4,529	69,349
TOTAL CHARGES AT THE MAJOR PORTS	4,78,301	19,12,899	7,79,590	29,18,928	1,17,697	...	9,89,623	..	71,92,441
					26,92,449		30,31,625					
TOTAL CHARGES AT OTHER PORTS (vide details at page 97)	2,78,060	1,52,409	21,595	4,47,894
Cost of collection of Customs duty on articles of inward Foreign letters and parcels	1,26,598	1,20,598
Assignments and Compensations	300	14,43,747	40,159	22,696	15,06,002
Land Customs Charges	9,049	12,819	18,737	8,04,188	8,89,793
TOTAL CHARGES IN INDIA	1,36,645	12,819	14,037	24,99,320	27,82,848	(n)	30,81,625	22,696	11,42,082	21,595	..	96,13,726

	Secretary of State.	High Commissioner.	Total.
Charges in England—	£	£	£
Leave Salaries and Deputation Pay	5,122	5,122
Sterling Overseas Pay	4,680	4,680
Stores for India	289	289
Contribution to the International Customs Tariffs Bureau	217	...	217
TOTAL	£ 217	10,091	10,308

Total converted into Rs. at £1 = Rs. 13½	1,97,497
Exchange on ditto	1,155
TOTAL CUSTOMS CHARGES	97,81,818

(a) Acquired in India General books.

No. 14A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st MARCH 1930—*conold.*

DETAILS of CUSTOMS CHARGES at OTHER than the Major Ports

	Pay of Officers.	Pay of Establishment	Allowances, Supplies and Services, Contingencies, etc.	Total
	Rs	Rs	Rs	Rs
<i>Madras</i>				
Outposts	36,243	1,62,819	74,023	2,73,085
<i>Burma</i>				
Akyab	2,260	28,763	10,062	41,105
Bassein	2,400	9,421	9,487	21,308
Bhamo . . . . .	...	2,880	2,023	4,903
Kyauk-Phyu . . . . .	...	1,352	635	2,017
Meigui . . . . .	...	15,650	6,614	22,264
Moulmein	2,484	29,516	14,329	46,329
Sandoway . . . . .	...	612	178	790
Tavoy . . . . .	...	8,428	5,265	13,693
Total	7,144	96,652	48,613	1,52,409
<i>Bihar and Orissa</i>				
Balasore	12,000	3,875	3,320	19,195
Puri . . . . .	..	2,448	252	2,700
Total	12,000	6,323	3,572	21,895
TOTAL CHARGES AT OTHER PORTS	55,892	2,65,794	1,26,208	4,47,894

A. and AA.—Principal Revenue Heads, etc.

II and 2—Taxes on Income.**REVENUE.**

The taxes on income are of two kinds :—

- (1) Income Tax.
- (2) Super Tax.

During 1929-30 Income Tax was charged on a graduated scale of 5 to 18 pies in the rupee, the latter rate being payable on total annual incomes of Rs 40,000 or upwards. In the case of companies, registered firms and interest on securities, the tax was levied at the maximum rate. Annual incomes of less than Rs 2,000 are not liable to the tax, except in the case of companies, registered firms and interest on securities, which are taxed whatever the annual total income may be, but refunds are admissible under section 48 of the Indian Income Tax Act to shareholders of companies, partners of registered firms and holders of securities, the refund being fixed with reference to the rate at which they are personally liable.

2 Super Tax is payable in addition to Income Tax and is levied on a graduated and ascending scale on so much of the income as is in excess of Rs 50,000 per annum. The rates of tax levied during 1929-30 varied from one anna to six annas in the rupee. In the case of a Hindu undivided family, the Super Tax is, however, levied on so much of the income as is in excess of Rs. 75,000, while in the case of companies it is levied at a flat rate of one anna. For complete schedules of the rates of Income Tax and Super Tax in force during 1929-30, see Schedule II to the Indian Finance Act of 1929.

3 The Excess Profits Duty Act, 1919, was in force for one year only, viz., 1919-20. The transactions exhibited under this head in the accounts for 1929-30 represent collections of arrears of revenue.

Share of Provincial Governments.

4. Under Rule 15 of the Devolution Rules as it stands at present, whenever the assessed income of any year of any province exceeds the assessed income of 1920-21, the Local Government of that province is credited with an amount calculated at three pies in each rupee of the amount of such excess. The entire revenue of the Central Government appears under this head, the share allocated to Provincial Governments being credited to the corresponding head in the Provincial Section of the accounts.

EXPENDITURE

5. The charges shown under this head relate chiefly to the establishments employed on the collection and assessment of the taxes. In certain districts of two Provinces this work is performed by the ordinary District Establishments. Local Governments are paid 10 *per cent* of *net* collections of income-tax, excluding tax on Government salaries and interest on Government securities, in areas or districts where the assessment and collection are done by their revenue staff, after deducting the cost of special Income Tax staff, if any, in the areas; the latter being, since 1922-23, a charge on the Central Government.

No. 15.—ACCOUNT OF TAXES ON INCOME for the Year ended 31st March 1930.

	India General.	Bihar and Orissa.	Bombay.	Madras.	North-West Frontier Province.	United Provinces.	Punjab.	Burma.	Coastal Province and Berar.	Arcan.	Coorg.	Total.
Income Tax:												
Ordinary Collections	15,92,456	1,10,691	2,77,40,008	1,25,65,463	8,10,168	60,12,603	50,23,918	1,62,06,428	32,67,371	17,07,147	10,672	11,76,80,276
Deduction by Government from salaries and pensions (a)	81,44,475	55,087	12,06,177	10,34,116	1,66,731	9,97,087	9,13,400	11,12,101	4,44,524	2,38,177	7,786	1,60,88,040
Deduction from interest on Government securities	82,16,978	4,404	27,12,051	2,71,214	5,149	4,45,012	3,01,930	67,726	41,022	5,687	317	77,04,341
Deduct—Refunds												
	1,29,43,604	1,70,183	3,16,59,831	1,38,70,708	9,2,538	74,64,701	62,30,418	1,73,86,215	37,53,517	19,46,090	21,775	14,00,00,000
	2,95,874	6,203	35,00,202	17,54,201	87,441	3,40,943	4,23,105	39,02,338	9,93,535	3,05,152	892	1,74,19,088
TOTAL INCOME TAX	1,26,46,780	1,63,979	2,77,92,763	1,31,10,597	8,94,692	71,08,368	58,16,143	1,38,91,492	32,11,972	15,80,637	24,183	12,52,07,628
Deduct—Amount payable to Provincial Governments	...	...	...	7,20,627	...	71,020	8,59,905	11,40,431	2,10,270	3,52,766	...	19,77,138
Net Income Tax—Central	1,23,46,790	1,63,979	2,77,92,763	1,13,89,970	8,94,692	70,37,348	54,56,238	1,27,51,061	30,01,702	10,27,871	24,183	12,32,30,490
Super-Tax	4,01,163	24,848	95,20,905	21,64,989	1,21,331	19,39,340	3,85,781	49,00,136	2,81,015	3,01,028	...	4,81,54,000
Deduct—Refunds	27,413	...	4,10,877	1,54,733	29,634	11,826	11,095	4,72,478	1,57,593	492	...	2,61,159
TOTAL SUPER TAX	2,73,750	24,848	91,10,928	20,15,406	91,707	19,21,520	5,73,080	4,50,768	1,57,701	3,00,896	...	4,82,01,720
Excess Profits Duty	...	...	...	...	...	...	...	...	...	...	...	1,200
Miscellaneous	4,480	1	4,201	2,113	539	0,524	4,733	3,100	2,750	64	1	30,686
TOTAL REVENUE IN INDIA FROM TAXES ON INCOME	1,90,24,979	1,88,828	3,69,15,692	1,41,20,116	9,86,888	90,39,102	63,93,815	1,70,04,360	31,00,862	15,81,557	21,484	1,70,30,708

Receipts in England.

High Commissioner

Refund under section 48 to residents in the United Kingdom

Miscellaneous

Total

converted into Rs at £1=Rs 134

Exchange on ditto

TOTAL REVENUE FROM TAXES ON INCOME

Central

Provincial

16,70,60,821

35,73,975

(a)

Includes collections in Posts and Telegraphs Department

Railways

Military

(b) Adjusted in India General books.

A. and AA.—Principal Revenue Heads, etc.

No. 15A.—ACCOUNT OF CHARGES FOR COLLECTION OF TAXES ON INCOME for the Year ended 31st March 1930.

	India General	Baluchistan	North-West Frontier Provinces	Madras	Bombay	Bengal	United Provinces	Punjab	Birma	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg.	Total
Charges in India.														
Pay of Officers	31,311	7,742	32,641	3,64,242	4,41,601	4,62,965	4,02,246	3,06,994	3,21,265	1,76,614	1,76,631	41,991	..	27,96,193
Pay of Establishment	44,875	7,470	23,760	3,17,947	8,88,047	4,57,107	2,00,944	2,17,671	3,44,284	1,13,191	1,28,078	37,041	701	27,81,016
Allowances, Honours, etc.	5,031	2,448	8,965	98,719	1,63,774	68,387	52,827	84,406	1,06,861	27,208	33,244	10,604	14	6,66,865
Supplies and Services and Contingencies	9,089	1,542	7,533	1,53,837	2,02,790	88,906	80,839	1,06,069	86,601	54,400	40,677	18,864	180	7,95,680
Grants-in-aid, Contributions, etc.	..	..	..	..	..	..	600	..	600	600	..	..	..	1,806
Establishment charges payable to other Governments, etc.	..	..	..	..	..	..	641	..	24,684	..	..	4,428	1,000	80,738
Works	..	..	..	..	..	..	1,671	..	..	2,139	..	..	..	9,710
Deduct—Amount transferred to Opium Department on account of share of pay and passage of Commissioner of Income-Tax	..	..	..	..	..	..	21,219	..	..	..	..	..	..	21,219
Total	91,140	19,497	72,887	8,78,789	16,96,112	10,92,455	7,18,469	7,15,040	8,82,831	3,74,152	3,78,650	1,12,928	1,896	70,84,804

Charges in England				Secretary of State	High Commis- sioners	Total
Expenditure in connection with appeals from India	..	..	..	£ 1,280	£ ..	£ 1,280
Leave Salaries and Deputation Pay	..	..	..	..	8,375	8,375
Study allowances of an officer	..	..	..	..	110	110
Sterling Overseas Pay	..	..	..	..	1,421	1,421
TOTAL	..	..	..	1,280	9,906	11,166
TOTAL converted into Rs at £1= Rs 13½						1,48,879
Exchange on ditto						1,249
TOTAL CHARGES FOR THE COLLECTION OF TAXES ON INCOME						71,84,932

(a) Adjusted in India General books

III and 3—Salt.**REVENUE.**

Salt revenue is derived from three principal sources, *viz.* :—

- (1) Excise duty on Indian salt
- (2) Customs duty on imported salt.
- (3) Sale of Government salt.

Salt is manufactured in India both by Government, either directly or indirectly, and by private persons. In the case of the former, the work is carried on either by Government, as in the case of the Northern India Salt sources (principally Sambhar Lake in Rajputana and salt mines at Khewra), or by private agency under Government supervision as in Madras and Bombay. Where the salt is produced by private agency, it is purchased by Government to be sold subsequently to the traders. In the case of private salt works which exist in Madras, Bombay and Burma, Government supervises the manufacture and collects excise duty on all the salt produced.

The rate of customs duty on foreign and the excise duty on Indian salt is Rs 1 4 0 per maund (of 82 lbs) all round, with the exception of a few districts of Burma and Aden, where a composition system is in force. No duty is levied on salt imported from Tibet into Kumaon. In the accounts, the sale proceeds of salt manufactured at the Government works are credited as a distinct item, the excise duty being credited under a separate head.

EXPENDITURE.

2. The expenditure in the Northern India Salt Revenue Department is classified into the following main divisions :—

- (1) Working Expenses.
- (2) Preventive Establishment.
- (3) Salt Compensations to Indian States, etc.
- (4) Interest on Capital.
- (5) Capital Expenditure.

A system of accounts based on commercial principles has been introduced in the Manufacturing Branch of the Northern India Salt Revenue Department with effect from the 1st April 1924. A Depreciation Fund has been created for renewal and replacement of wasting assets of the Department, the annual contribution to the Fund being charged to Working Expenses. The department is further charged with interest on Capital Outlay and other items of indirect charges such as the cost of audit and accounts, pensionary charges, etc., which are necessarily included in the Working Expenses to bring out the true commercial profit or loss on the working of the Department. The accounts in commercial form appear annually in the Appendix to the Appropriation accounts of the Central Government (Civil) containing accounts and reviews of the Government commercial concerns.

Salt Compensation consists of payments, mostly to Indian States in Rajputana, for the cession to Government of rights in connection with this source of revenue. A portion of these payments is debited to the Working Expenses of the Department.

The whole of the capital expenditure in the Northern India Salt Revenue Department is met out of Revenue—*vide* paragraph 4 below.

3. The main items of Salt expenditure in Provincial areas are :—

- (1) Cost of salt purchased by Government.
- (2) Cost of administrative and preventive establishments.
- (3) Works.
- (4) Salt Compensations.

A. and A.A.—Principal Revenue Heads, etc.

The first of these occurs in Madras and Bombay where, as stated in paragraph 1 above, the salt produced in Government Works run by private agency is purchased by Government. In some provinces there are combined Salt and Excise establishments, the charges for which are distributed in proportionate shares between the heads concerned.

Head (3) records expenditure on extension and improvement of the Pritchard Salt Works in Bombay, Excise-Licensees works in Madras and other petty works for manufacture and storage of salt.

The Salt Accounts in Provincial areas have not yet been placed on a commercial footing.

3-A.—CAPITAL OUTLAY ON SALT WORKS (CHARGED TO REVENUE).

CAPITAL EXPENDITURE.

4 This major head records the capital outlay on the Northern India Salt Revenue Department. The details of expenditure are shown in Account No. 16-C.

5. In respect of the expenditure under the head "D.—Bags", it may be explained that a large quantity of bags is stocked by the Northern India Salt Revenue Department for issue to traders on payment, and both the cost of bags and the recoveries therefor are taken to the Capital Account. Thus the amount that remains finally charged to Capital Account represents the cost of bags in stock.

No. 16.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1930.

	Northern India Salt Revenue Department			Madras.	Bombay	Bengal.	Burma	Bihar and Orissa	Assam	TOTAL.
	Transactions of the Manufacturing Branch	Other Transactions	Reluctant							
REVENUE	R	R	R	R	R	R	R	R	R	R
Sales of Government Salt	26,45,916	..	.	3,75,128	11,40,056	..	.	.	.	41,70,100
Excise duty on Salt manufactured locally	.	1,22,45,483	355	1,42,20,448	1,43,17,129	.	5,71,156	.	.	4,18,54,871
Duty on Imported Salt	..	..	..	4,137	3,65,361	1,82,85,129	28,95,519	.	.	2,15,50,149
Rent of Warehouses.	...	..	..	..	..	1,74,457	..	..	..	1,74,457
Fees and cesses	...	21,408	...	1,06,051	.	..	...	...	..	1,80,459
Dispatch Receipts	2,80,977	...	...	..	.	.	...	.	.	2,80,977
Miscellaneous	2,42,895	6,036	.	47,344	93,083	36,470	254	777	1,152	4,27,460
TOTAL SALT REVENUE	31,80,778	1,22,76,657	355	1,47,53,128	1,50,24,682	1,84,95,465	34,06,929	777	1,152	6,80,88,173
Defect—Refund.	26,693	1,54,530	..	8,467	1,40,426	86,799	24,974	..	..	4,11,819
Net Revenue from Salt	31,43,155	1,21,21,427	355	1,47,44,661	1,57,84,206	1,84,08,666	34,41,955	777	1,152	6,76,46,864

(a) Adjusted in India General books.

No. 16A.—ACCOUNT of SALT STORE for the Year ended 31st March 1930.

	Northern India Salt Revenue Department.	Madras.	Bombay.	Burma.
	Mds.	Mds.	Mds.	Mds.
Salt in store on 1st April 1929	28,36,324	9,12,716	34,21,728	14,878
Manufactured, excavated or purchased during the year	1,16,16,918	6,65,780	29,64,904	4,812
	1,44,53,142	16,08,496	62,86,632	19,690
Removed by purchasers during the year	1,09,17,197	11,97,508	33,79,615	5,013
Wastage, etc, written off	10,31,136	91,509	5,54,442	1,086
	1,19,48,332	12,89,012	39,34,057	6,099
Balance in store on 31st March 1930	25,04,810	3,19,484	24,52,575	13,691

A. and AA.—Principal Revenue Heads, etc.

No. 16B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges, Cost of Salt, and other Revenue Expenditure of the SALT DEPARTMENT, for the Year ended 31st March 1930.

	Northern India Salt Revenue Department		Madras.	Bombay.	Bengal	Bihar	Bihar and Orissa.	Assam.	TOTAL.
	Transactions of the Manufacturing Branch	Other Transactions							
Charges in India.	R	R	R	R	R	R	R	R	R
WORKING EXPENSES.									
Direction	127,871	18,230	10,43,543	25,54,056	90,915	1,58,155	..	1,130	39,94,315
Manufacture	15,48,794	..	..	..	..	..	..	..	15,48,799
Weighment	3,31,523	..	..	..	..	..	..	..	3,31,523
Stores and workshop establishment	—64,228	..	..	..	..	..	..	..	—64,228
Medical establishment	24,005	2,004	..	..	..	..	..	..	26,699
Contribution to the Depreciation Fund	2,76,397	..	..	..	..	..	..	..	2,76,397
Renewals and Replacements	3,301	..	..	..	..	..	..	..	3,301
<i>Deduct</i> —Amount met from Depreciation Fund	1,301	..	..	..	..	..	..	..	3,501
Cost of Accounts and Audit	60,208	..	..	..	..	..	..	..	60,208
Pensionary charges	78,553	..	..	..	..	..	..	..	78,553
Establishment charges payable to or recoverable from other Governments, etc. . . . .	..	..	2,320	—1,900	..	..	270	..	696
	23,83,528	20,333	10,43,874	25,52,756	91,913	1,58,155	270	1,130	62,52,962
<i>Add</i> —Amounts payable to Provincial Governments for share of Combined Salt and Excise Establishments. (See Account No. 19A) . . . . .	..	..	..	78,085	2,00,000	..	76,000	..	3,54,085
<i>Deduct</i> —Contributions . . . . .	..	..	..	13,076	..	..	..	..	13,076
TOTAL WORKING EXPENSES .	23,83,528	20,333	10,43,874	26,17,765	2,90,913	1,58,155	76,270	1,130	65,93,971
Salt purchase and freight . . . . .	..	..	1,86,183	6,43,036	..	..	..	..	8,29,219
Preventive establishment . . . . .	..	4,04,083	..	..	..	..	..	..	4,04,083
Works . . . . .	..	..	2,91,311	65,834	..	..	..	..	3,57,145
Interest on Capital	4,38,371	..	..	..	..	..	..	..	4,38,371
Compensations	8,09,977	23,04,419	4,87,464	87,884	20,000	..	..	..	39,60,744
TOTAL CHARGES IN INDIA	33,91,870	29,28,835	20,10,832	34,14,519	3,10,916	1,58,155	76,270	1,130	1,25,92,533

Charges in England—

<i>High Commissioner.</i>	£
Leave Salaries and Deputation Pay	4,833

No. 16C.—ACCOUNT of CAPITAL OUTLAY in the NORTHERN INDIA SALT REVENUE DEPARTMENT charged against REVENUE during and to end of the year 1929-30.

	Expenditure during 1929-30.	Expenditure to end of 1929-30.
	R	R
A.—Works—		
Buildings	—23,644	11,40,815
Other Works	80,554	56,57,504
B.—Plant and machinery	15,493	15,23,099
C.—Stores (net)	—8,264	2,68,493
D.—Bags	1,30,938	13,75,390
<i>Deduct—Recoveries on account of ditto</i>	<i>82,871</i>	<i>13,05,932</i>
E.—Other Items . . . . .	...	1,68,947
TOTAL OUTLAY CHARGED AGAINST REVENUE .	1,12,203	87,66,816

IV and 4—Opium.

REVENUE.

Opium is produced under Government supervision in the United Provinces and under special arrangements in the Central India, Rajputana and Gwalior States, and is bought in its crude condition from the cultivators in the United Provinces and from the Durbars of the States concerned by Government at fixed rates. It is then made up in the Government factory at Ghazipur into three different forms: (1) for sale to foreign and colonial Governments, known as provision opium; (2) for consumption in India, known as excise opium; and (3) for medicinal use, known as medical opium.

2. The opium thus manufactured is disposed of by Government in the following ways:—

- | | |
|---|-------------------|
| (a) By direct sales to the Governments of the Straits Settlements, Hongkong, the Netherlands Indies, Siam, British North Borneo, Sarawak, French Indo-China and Ceylon, with which agreements have been made for supply at fixed rates. | } Provision opium |
| (b) By issue to the Excise Department in India for local consumption under revenue regulations. | |
| (c) By supply to the Medical Department in India for medical purposes and by export to the United Kingdom for sale to chemists. | } Medical opium. |

As regards (b), it may be explained that, prior to 1925-26, the issue price of excise opium to licensed vendors was fixed by the various Local Governments and, out of the gross sale proceeds, a sum fixed by the Government of India was credited to 'Opium' and the balance treated as 'Excise' revenue. From the year 1925-26, it has been decided that the Provincial Governments shall pay the Government of India for all opium sold to the Excise Department as soon as it is delivered from the Ghazipur Factory. Consequently the value of opium so supplied is credited directly to "IV—Opium" by debit to Provincial Governments under "6—Excise", the subsequent sale-proceeds of opium in the Excise Department being credited to Provincial Governments as Excise Revenue.

EXPENDITURE.

The expenditure of the Opium Department relates to (i) the supervision by Government of the cultivation of the poppy, (ii) the purchase of crude opium from the cultivators in the United Provinces and from the Durbars of the Indian States, (iii) its manufacture into the finished product, and the packing and despatch thereof at the Ghazipur Factory, and (iv) its final storage and disposal. The majority of these operations was formerly carried on under the general control of the Government of the United Provinces working through the Opium Agent. Since 1st April 1926, the control of the Opium Department has been taken over by the Government of India themselves. Besides the above, certain payments are made to Indian States in Bombay and to the French Government as compensation for cessation of rights in connection with opium.

2. A new system of accounts based on commercial principles of costing has been introduced in the Opium Department, and the price charged for opium supplied to Provincial Governments is based on the costs so deduced. For facility of accounting, all opium transactions are brought to account on the books of the United Provinces. The accounts in commercial form appear annually in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

No. 17.—ACCOUNT of OPIUM REVENUE for the year ended 31st March 1930.

Revenue.	United Provinces
	Rs
Sale of Provision Opium :—	
Proceeds of 2,500 chests of Provision opium shipped under direct agreement at Rs 4,000 per chest to British North Borneo (51 chests), Sarawak (70 chests), French Indo-China (1,662 chests), Hongkong (165 chests), Straits Settlements (1,704 chests), Siam (1,217 chests), Ceylon (27 chests) and Dutch East Indies (604 chests)	(a) 2,20,18,414
Sale of Medical Opium	11,06,201
Cost Price of Opium sold to the Excise Department	70 48,625
Miscellaneous Receipts	2,41,558
TOTAL	3,04,09,792
Deduct—Refunds	4
Total Opium Revenue	3,04,09,788

(a) Includes Rs. 293 on account of recovery of special jacking charges in respect of the 51 chests supplied to British North Borneo and Rs. 13,121 on account of cost of replacement of 15 damaged chests supplied to Siam.

A. and AA.—Principal Revenue Heads, etc.

No. 17B.—ACCOUNT of CHARGES in connection with OPIUM for the Year ended 31st March 1930.

Charges in India.		United Pro- vinces
		R
Superintendence		62,956
Gharipur Opium Factory		3,28,749
District Staff		4,79,194
Purchase of Opium, including Payments to Cultivators. —		
Purchase of Malwa opium		9,677
Payments to Cultivators		20,40,020
Payments for Special Cultivation in Malwa		7,51,535
Miscellaneous Charges in Calcutta		14,207
Other Opium Agencies and Establishments		5,305
Assignments and Compensations		54,863
Works		29,956
Stationery and Printing		7,523
Miscellaneous		5,491
TOTAL CHARGES IN INDIA		47,59,479
Charges in England.		
High Commissioner.		
		£
Leave Salaries and Deputation Pay		8,721
Sterling Overseas Pay		4,015
Stores for India		882
Miscellaneous		489
TOTAL £		9,067
Ditto converted into Rs. at £ 1 = Rs 13½		1,20,898
Exchange on ditto		(a) 896
TOTAL CHARGES UNDER OPIUM		48,81,273

(a) Adjusted in India General Books.

A. and A.A.—Principal Revenue Heads, etc.

V and 5—Land Revenue.

REVENUE.

'Land Revenue' and 'Taxes on Income' are the complement of each other, the former being a levy on agricultural incomes and the latter on industrial or professional incomes.

2. It is impossible in a note of this kind to give any sketch of the various land revenue systems in India. Any adequate description would require a complete volume.

3. In several provinces, the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand. The consolidated rates are in the first instance credited to 'Land Revenue' and an approximate amount calculated as the share due to Irrigation is then transferred to Irrigation Revenue heads, (*vide* deduct entries at foot of Account No. 18). Where a separate water rate is levied, it is credited direct to the Irrigation head.

4. The Land Revenue figures include certain book credits shown under the head 'Assessment of Alienated Lands less Quit-rents' in Account No. 18, the *per contra* debits being brought to account under the expenditure heads 'Land Revenue', 'General Administration' and 'Police'. They represent assessments (*less* quit-rents) of lands alienated to inamdars and other grantees or to village officials as remuneration for service rendered. The quit-rents on these alienated lands are collected and credited as 'Ordinary Land Revenue'.

5. The comparatively insignificant amounts credited prior to 1921-22 under the separate head 'Provincial Rates' are now included under 'Land Revenue'.

EXPENDITURE.

6. The charges shown under the head 'Charges of Administration' relate chiefly to establishments employed on the collection or administration of Land Revenue. The bulk of the expenditure on District Officers and their establishments, which prior to 1921-22 was divided between this head and 'Administration of Justice,' is now recorded along with the charges of headquarters administration under the head 'General Administration.' It has been recognised that this method of apportionment of the charges of district administration gives an incorrect view of the cost of collection of Land Revenue and produces widely divergent results between province and province. The question of evolving a more scientific method of distribution has therefore been under consideration, but no definite change in the existing method is likely to be made until the result of the Report of the Statutory Commission is known.

7. The charges connected with survey and settlement and the maintenance of survey and other land records form the bulk of the expenditure under this major head. The Survey charges represent the cost of surveys undertaken solely for revenue purposes. The cost of topographical survey carried out by the Survey of India Department is debited under the head "30—Scientific Departments".

8. Of the charges directly connected with the collection of land revenue, the most important are the allowances to district and village officers. In some Provinces, notably Bombay, the village officers are remunerated by the grant of rent-free lands, the assessment of which is adjusted as land revenue by book debit under the expenditure head as explained in paragraph 4 above. Allowances to district and village officers in Madras, Bombay and the Central Provinces, which were formerly charged under "5—Land Revenue", are now taken to "22—General Administration".

9. Finally, there are the charges connected with land revenue assignments and compensations. The former consist chiefly of alienations of revenue to inamdars and other grantees, while the latter comprise pensions granted in lieu of resumed lands, malikana or allowances to excluded proprietors and other minor charges. Prior to 1921-22 these charges were recorded under a separate Major head "Assignments and Compensations".

No. 18.—ACCOUNT of LAND

VENUE.	CENTRAL GOVERNMENT.				Government of Madras.	Government of Bombay.	Government of Bengal.
	India General.	Madras.	North-West Frontier Province.	TOTAL.			
Receipts in India.	R	R	R	R	R	R	R
Ordinary Land Revenue	6,44,816	8,76,036	20,56,248	35,76,600	7,37,54,104	4,52,55,643	2,87,98,079
Sale of Government Estates	...	...	4,001	4,001	...	...	2,095
Sale-proceeds of Waste Lands and Redemption of Land Revenue	...	..	125	125	8,52,495	77,655	90,140
Assessment of Alienated Lands, less Quit rents	...	...	5,099	5,099	...	97,34,890	63,824
Recovery of Survey and Settlement Charges	...	...	51	51	2,34,686	...	17,85,657
Receipts for the Improvement of Government Estates	...	...	...	...	...	...	4,18,677
Capitation Tax or Land Rate and House Tax levied in lieu thereof	...	..	...	...	...	...	...
Rates and Cesses on Land	733	..	1,710	2,443	...	...	1,38,400
Fisheries and Other Receipts classed as Miscellaneous Land Revenue	65,768	2,21,957	2,15,226	5,02,951	6,33,851	6,55,020	12,42,508
Recovery of cost of maintenance of boundary pillars	...	...	...	..	...	...	04
Recoveries of over payments	161	730	81	972	3,774	5,592	4,333
Collection of payments for services rendered	...	...	...	...	...	14,237	
	7,10,978	10,87,23	22,82,541	40,92,242	7,54,78,890	5,57,43,337	3,25,43,866
Deduct—Refunds	3,435	2,810	8,368	14,611	2,02,777	2,95,043	69,624
TOTAL LAND REVENUE	7,07,543	10,95,013	22,74,173	40,77,631	7,52,76,118	5,54,48,294	3,24,74,242
Deduct—Portion of Land Revenue due to Irrigation, <i>vide</i> Accounts Nos. 32 and 33	95,836	...	1,67,254	2,63,090	(a) 2,31,61,68	(a) 74,85,312	..
TOTAL LAND REVENUE IN INDIA	6,11,717	10,95,013	21,06,921	39,14,551	5,21,06,474	4,79,62,982	3,24,74,242
Receipts in England.				£	£		
<i>High Commissioner.</i>							
Recoveries of overpayments				175	12	...	..
Ditto converted into Rs. at £1 = Rs. 13½				2,335	152	..	...
Exchange on ditto				29	2	...	..
Total Land Revenue under Principal Head of Revenue				38,16,915	5,21,06,628	4,79,62,982	3,24,74,242
					Madras.	Bombay.	
					Rs.	Rs.	
(a) Total collections at pages 198, 202 and 261					2,33,77,321	5,79,09,361	
Less—Collection charges at pages 197 and 203					7,07,682	4,24,049	
Total					2,31,69,639	74,85,312	

REVENUE for the year ended 31st March 1930.

PROVINCIAL GOVERNMENTS									TOTAL CENTRAL AND PROVINCIAL
Government of United Provinces	Government of Punjab	Sumat		Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Government of Coorg.	TOTAL.	
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
6,09,22,184	4,43,89,433	3,80,21,166	...	1,61,47,338	1,92,51,353	1,02,51,191	3,74,502	34,71,64,908	85,07,41,598
1,19,471	...	...	...	360	...	..	...	1,21,926	1,25,927
10,408	32,847	10,291	...	2,353	3,261	87,748	6,125	11,73,422	11,73,547
...	1,03,549	...	...	7,504	...	...	...	1,00,04,787	1,00,09,863
...	...	...	...	3,98,480	24,160	...	...	24,52,063	24,53,014
...	...	...	...	...	...	...	...	4,13,677	4,13,677
...	...	1,05,40,563	...	...	...	3,41,692	..	1,08,82,255	1,08,82,255
3,13,946	31,721	...	...	5,774	6,68,088	2,380	...	11,00,259	11,62,702
9,89,875	11,93,784	58,71,219	5,24,204	7,86,771	6,13,592	13,83,844	7,163	1,68,51,881	1,73,54,832
...	...	...	...	1,308	...	...	...	1,402	1,402
3,215	15,007	10,242	82	2,552	9,500	766	...	5,82,505	5,83,477
204	...	32	...	4,62,924	...	39,756	...		
7,13,09,398	4,58,57,241	5,84,62,513	5,24,286	1,78,15,364	2,05,80,044	1,21,07,526	3,87,790	39,08,10,060	39,49,02,292
60,336	1,12,625	2,26,649	73	32,272	30,491	33,396	381	10,94,266	11,08,877
7,12,48,458	4,57,14,616	5,82,35,864	5,24,213	1,77,83,062	2,05,49,553	1,20,73,936	3,87,409	38,97,15,784	39,37,93,415
27,14,958	1,99,38,853	64,63,069	...	...	50,296	...	...	5,88,22,227	5,90,85,307
6,85,33,500	2,57,75,663	5,27,72,795	5,24,213	1,77,83,092	2,04,99,257	1,20,78,930	3,87,409	38,08,93,557	38,47,08,108
...	...	...	...	...	...	...	...	£	2,487
...	...	...	...	...	...	...	...	12	
...	...	...	...	...	...	...	...	₹ 152	
...	...	...	...	...	...	...	...	2	81
6,85,33,500	2,57,75,663	5,27,72,795	5,24,213	1,77,83,092	2,04,99,257	1,20,78,930	3,87,409	38,08,93,711	38,47,10,626

A. and AA.—Principal Revenue Heads, etc.
R

[illegible]

(c) Includes Rs 18 78 000 being fixed adjustment transferred from "22-General Administration" on account of Collection Establishment.

(b) Represents charges on account of 'Fishery Collections', which are "Transferred". In 1930-31 Bombay and the Central Provinces these charges are recorded under '22-General Administration', vide Account No. 46.

(c) Includes £800 which is "Transferred,"
 (d) all migrants, born in India who are now in the United Kingdom, which is "Transferred,"

(6) Includes £81.33 on account of expenditure on 2000 which is transferred to 2001.

(7) Includes expenditure on account of "Fishery Survey" which is transferred to 2001.

(f) Excludes Rs. 60% adjustment for depreciation on assets.

A. and AA.—Principal Revenue Heads, etc.

VI and 6—Excise.**REVENUE.**

As explained in the note under the head 'Customs', the term 'Excise' in the Government Accounts is applied mainly to the taxation imposed on drugs and intoxicants produced in the country. The excise duty on motor spirits is credited to 'Customs', while the excise duty on Indian salt is taken to 'Salt'. Under the head 'Excise' is recorded the revenue from the excise duty on the consumption in India of alchoholic liquors, opium and drugs prepared from hemp and coca plants and synthetic productions. Some excise revenue is also derived from the sale of *Vend* licenses for sale of imported liquor and licenses for bottling it and other similar operations. The duty on the importation of liquor from abroad is regulated in accordance with the Customs tariff in force, and credited as a receipt under 'Customs'.

EXPENDITURE.

The expenditure consists mainly of the outlay on the establishment engaged in the collection of excise revenue and of the cost price of opium supplied to the Excise Department by the Opium Department. A share of the combined Salt and Excise establishments, where such establishments are maintained, is also debited to this head.

No. 19.—ACCOUNT of EXCISE REVENUE FROM

REVENUE.	CENTRAL GOVERNMENT.					Government of Madras.	Government of Bombay.	Government of Bengal.
	India General.	Baluchistan.	North-West Frontier Province	Other areas.	TOTAL.			
	₹	₹	₹	₹	₹	₹	₹	₹
Country Spirits	22,31,482	4,00,644	6,63,376	...	32,95,502	2,34,10,986	2,41,84,623	83,82,419
Country fermented liquor .. .	1,31,333	...	86,776	...	2,18,109	2,69,84,158	52,67,998	26,34,457
Malt liquors	2,13,493	58,460	870	...	2,72,823	6,50,114	44,358	95,928
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	1,50,146	82,578	34,096	...	2,66,820	9,14,631	34,67,208	5,53,818
Receipts from commercial spirits, including denatured spirits and medicated wines	8,145	44	...	...	3,192	45,291	2,61,187	5,71,466
Opium	3,03,522	65,429	2,23,745	4,25,158	10,17,854	45,53,048	35,06,781	48,35,821
Hemp and other drugs	2,64,307	68,730	65,684	2,206	4,00,937	21,86,553	28,98,058	54,31,351
Fines, Confiscations and Miscellaneous	28,537	2,664	140	171	31,512	5,41,257	2,07,480	56,852
Recoveries of overpayments	358	4	1	8,863	9,226	3,357	1,677	628
Collection of payments for services rendered . . . . .	...	...	...	...	..	8,765	46	...
Recoveries of Investments in Government Commercial Undertakings . . . . .	...	...	...	...	...	...	3,71,534	...
Profits from Government Commercial Undertakings . . . . .	...	...	...	...	...	...	11,30,609	...
Recoveries of Indirect charges from Government Commercial Undertakings	...	...	...	...	...	...	58,343	...
TOTAL EXCISE REVENUE	33,26,326	6,78,553	10,74,638	4,36,458	55,15,975	5,93,07,193	4,13,99,852	2,26,62,540
Deduct—Refunds	4,506	2,860	3,013	31,133	41,512	81,097	6,10,896	37,551
NET REVENUE FROM EXCISE	33,21,820	6,75,693	10,71,625	^(a) 4,05,325	54,74,463	5,92,26,096	4,07,89,026	2,26,24,989

(a) Represents receipts in Western India States Agency.

SPIRITS and DRUGS for the Year ended 31st March 1930.

PROVINCIAL GOVERNMENTS.									TOTAL CENTRAL AND PROVINCIAL.
Government of United Provinces	Government of Punjab	Birma.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg	TOTAL.	
R	R	Government of Birma.	Shan States Federation.	R	R	R	R	R	R
50,89,557	58,30,040	12,53,900	10,727	80,38,061	64,49,739	24,29,710	3,06,911	8,55,95,673	8,88,91,175
8,50,581	28,673	60,06,887	...	28,98,651	5,82,040	3,227	68,190	4,52,24,842	4,54,42,951
2,88,981	4,51,427	80,266	...	...	19,689	253	2,834	16,42,800	19,15,123
7,40,816	3,38,918	10,79,097	10,227	84,852	2,66,571	21,981	840	74,78,930	77,45,759
18,070	15,835	17,663	...	3,342	3,567	953	...	9,37,374	9,40,566
23,47,219	40,08,752	40,26,800	1,06,539	35,74,008	37,84,501	30,57,708	3,062	3,35,63,489	3,48,81,343
38,22,647	11,81,563	568	...	45,05,281	13,85,497	10,87,214	4,457	2,25,03,132	2,29,04,069
51,787	7,27,804	3,28,943	7,684	71,498	57,989	23,885	2,123	19,76,802	20,08,814
449	1,043	2,961	...	2,696	471	642	...	13,924	23,150
...	1,333	...	...	...	...	...	...	10,144	10,144
...	...	...	...	...	...	...	...	3,71,534	3,71,534
...	...	...	...	...	...	...	...	11,80,609	11,80,609
...	...	...	...	...	...	...	...	58,343	58,343
1,32,10,107	1,26,45,388	1,27,05,565	1,35,177	1,91,78,389	1,25,49,954	66,25,028	3,87,917	20,08,07,105	20,63,23,080
1,74,996	11,38,293	11,220	...	96,765	5,136	2,378	21	21,58,283	21,99,795
1,30,85,111	1,15,07,095	1,26,94,345	1,35,177	1,90,81,624	1,25,44,818	66,22,645	3,87,896	19,86,48,822	20,41,23,285

A. and AA.—Principal Revenue Heads, etc.

No. 19A.—ACCOUNT of CHARGES for COLLECTION of EXCISE

	GENERAL GOVERNMENT							
	Lahore General	Bahawalpur	North-West Frontier Province	Other areas	Total	Government of Madras	Government of Bombay	Government of Bengal
	R	R	R	R	₹	R	R	R
Charges in India.								
Superintendence . . . . .	...	...	...	.	...	2,05,422	1,20,110	1,15,120
Presidency Establishment . . . . .	...	...	...	...	...	...	2,17,530	1,88,550
District Executive Establishment	1,40,761	20,009	78,985	7,780	2,53,535	25,80,223	17,72,094	8,38,171
Distilleries	69,199	8,023	...	...	77,222	1,18,103	20,145	2,59,708
Cost of Opium supplied to Excise Department	47,473	13,403	47,119	3,76,950	1,35,005	0,42,555	7,54,070	8,63,188
Purchase of Ganja and other drugs	840	...	..	600	1,440	...	...	...
Excise Bureau	53,859	...	...	...	53,859	...	...	42,007
Excise Compositions	3,31,549	...	4,57,000	...	7,88,549	5,76,112	1,15,5120	1,21,038
Works	720	756	...	..	1,485	...	...	12,442
Investments in Government Commercial Undertakings . . . . .	...	...	...	..	...	...	97,072	...
Deduct—Share of combined Salt and Excise Establishments debitable to Salt (see Account No. 16-B) . . . . .	...	...	...	...	...	...	68,631 (g)	2,00,000
TOTAL CHARGES IN INDIA	6,50,410	42,251	5,83,104	(e) 3,35,330	11,61,095	45,18,714	44,25,040	22,25,997
Charges in England.					£	£	£	£
<i>High Commissioner.</i>								
Leave Salaries and Deputation Pay . . . . .	...	...	...	...	...	3,119	1,870	485
Starling Overseas Pay . . . . .	...	...	...	...	360	1,203	788	...
Stores for India . . . . .	...	...	...	...	...	660	5	13
Miscellaneous . . . . .	...	...	...	...	...	...	...	...
TOTAL					360	1,983	2,663	448
Ditto converted into Rs. at £ 1 = Rs. 13½					R	R	R	R
Exchange on ditto					39	551	288	51
TOTAL EXCISE CHARGES					10,65,934	46,85,709 (r)	44,60,948	2,31,889 (b)

(a) Includes expenditure in Agency Tracts, which is "Reserved".

(b) Includes expenditure in Darjeeling and Chittagong Hill Tracts, which is "Reserved".

(c) Includes expenditure in Backward Tracts, which is "Reserved".

(d) Includes expenditure in Angul District, which is "Reserved".

REVENUE during the year ended 31st March 1930.

PROVINCIAL GOVERNMENTS.

Transferred						Government of Coorg.	Siam States Federation.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
Government of United Provinces	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.				
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
2,00,738	...	89,416	74,859	48,544	53,297	...	...	10,08,658	10,08,658
...	...	...	...	...	...	...	...	4,36,386	4,36,386
58,770	4,48,816	16,58,061	10,78,079	6,58,613	8,03,978	10,287	1,775	94,98,588	98,63,073
5,02,223	55,004	...	...	...	24,221	268	...	9,89,053	10,66,275
5,33,564	8,39,001	4,54,752	7,45,991	4,21,376	5,24,989	646	84,774	61,65,514	66,50,519
...	...	...	7,084	14,435	...	250	...	21,749	23,189
...	4,764	56,828	...	...	...	...	...	1,03,600	1,57,459
9,508	25,471	...	8,306	1,679	2,860	...	...	21,99,900	29,88,449
21,612	...	...	...	...	678	...	...	34,782	36,217
...	...	...	...	...	...	...	...	97,972	97,972
...	...	...	76,000	...	...	...	...	8,44,631	8,44,631
13,26,410	13,72,556	22,59,058	18,89,309	11,42,647	9,14,838	11,419	86,549	2,01,16,466	2,17,77,581
...	£	£	£	£	£	£	...
...	...	188	188	390	...	...	...	6,020	...
...	...	860	...	864	360	...	...	3,075	...
...	48	...	98	81	5	...	...	919	...
...	...	...	101	...	...	...	...	101	...
...	48	498	335	775	365	...	...	10,115	...
...	₹	₹	₹	₹	₹	₹	...
...	689	6,829	4,478	10,341	4,664	...	...	1,34,887	1,39,667
...	4	58	88	95	39	...	...	1,124	1,163
13,26,410	13,73,189	22,85,745 (e)	18,87,820 (d)	11,58,083 (f)	9,19,731	11,419	86,549	2,02,245	2,19,18,891

A. and AA.—Principal Revenue Heads, etc.

(e) Represents expenditure in Western India States Agency.

(f) Includes charges classified as expenditure on a suspended transferred subject.

(g) Difference from the corresponding amount shown in account No. 18-B is due to leave and pension contribution taken to XXXIII—Receipts in aid of superannuation.

VII and 7—Stamps.

REVENUE.

Judicial Stamps are used to denote the payment of the duties imposed on Judicial instruments by the Indian Court-Fees Act of 1870. All other stamps used to denote the payment of duty, *e.g.*, on leases and mortgages, bills of lading and bills of exchange, are governed by the Indian Stamp Act of 1899 and are termed 'Non-Judicial' Stamps.

2 Unified stamps of the denominations of one half anna, one anna, two annas and four annas are sold at Post Offices and may be used for revenue as well as for Postal and Telegraph purposes. The sale-proceeds of these stamps are credited under the head 'XV.—Posts and Telegraphs', but an annual adjustment is made by crediting to 'Stamps A.—Non-Judicial' a lump sum in each province to represent its share of the proceeds. The lump sums so credited represent the estimated *net* profits of the sales, the cost price of the stamps being deducted from their proceeds. Prior to 1926-27, the total amount so adjusted for all provinces was Rs 19,00,800, which was arrived at by a calculation of the average sale of stamps of the required denominations in years immediately preceding the introduction of unified stamps. The amount has been fixed at Rs 47,87,300, from 1st April, 1927; and this amount, after allowing for a readjustment of Rs 30,100 on account of excess debits to Posts and Telegraphs in the accounts of previous years, has been adjusted in the accounts for 1929-30 by reduction of receipts of the Posts and Telegraphs Department. *vide* Account No. 40-F, page 276. Out of this amount a sum of Rs 9,300 is payable to certain Local Funds in Madras and the balance is distributed over all provinces and included under 'Sale of Non-Judicial Stamps'; see Account No. 20.

EXPENDITURE.

3. Stamps charges consist mainly of the cost price of stamps and the expenditure incurred upon agencies employed in selling them. Formerly the bulk of the expenditure was incurred in England where the stamps were manufactured. A Security Printing Press with a Central Stamp Store attached has now been established at Nasik Road where the printing of stamps has been carried on since November 1925. The accounts of the Press have been placed on a commercial basis from the 1st April 1926, see Account No. 20-B.

4. The work of the former Central Stamp Store at Calcutta has been taken over by the Central Stamp Store at Nasik. Local Governments get their supplies from this Store, the cost of the supplies being credited in the commercial accounts of the Security Printing Press.

5. With effect from the year 1929-30, the transactions in connection with the purchase and sale of plain paper used with stamps are being brought to account under the head 'Stationery and Printing'.

CAPITAL EXPENDITURE.

52-B.—Capital expenditure on the Security Printing Press.

6. The accounts of the Press are, with effect from 1st April 1926, being maintained in accordance with the special accounting procedure prescribed for Government Commercial Undertakings, which is explained in paragraph 1 of the introductory note on page XI. According to this procedure, the sums invested by Government in the Press have been shown as capital invested in a commercial undertaking, while the profit or loss arising out of it is shown in Account No. 20 or 20-A, as the case may be. Annual accounts in commercial form appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

EXPENDITURE—*contd.*

7. The Capital Outlay on the construction of the Central Stamp Store at Nasik Road, which was previously recorded under the Capital major head "7-A—Capital Expenditure on Central Stamp Store", has since been transferred to this head, this Store being now worked as an integral part of the Security Printing Press.

No. 20.—ACCOUNT OF STAMP REVENUE FOR THE YEAR ENDING 31st MARCH 1930.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India General.	Rajasthan.	North-West Frontier Provinces.	Other Areas.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.	
A.—Non-Judicial.																
Sale of Stamps	₹ 4,34,114	₹ 54,330	₹ 3,67,088	₹ 17,544	₹ 8,75,088	₹ 1,06,62,987	₹ 86,55,096	₹ 1,06,93,768	₹ 37,98,320	₹ 38,92,573	₹ 24,10,467	₹ 18,75,678	₹ 6,02,680	₹ 32,979	₹ 4,56,07,547	₹ 4,64,80,682
Duty on Impressing Documents	24,100	60	772	...	25,022	81,620	2,09,556	1,06,078	30,043	1,86,819	92,300	14,829	3,063	11,612	7,68,799	7,88,821
Fines and Penalties	4,074	870	7,920	...	12,864	1,19,220	44,483	29,149	53,906	70,619	16,270	41,154	9,180	1,581	4,10,487	4,23,361
Miscellaneous	22,674	...	1,451	105	24,430	9,900	1,72,613	67,192	94	740	405	2,648	588	6	2,54,321	2,78,751
Revenues from other Governments for the cost of stamps supplied.	10,343	...	...	...	10,343	1,470	1,04,765	51	...	...	...	...	...	...	1,07,017	1,17,360
Deduct—Refunds	4,95,395	55,269	3,77,431	17,649	9,46,744	1,07,74,417	90,89,392	1,07,95,178	38,80,863	41,59,661	25,19,442	19,32,304	6,15,409	46,028	4,71,43,181	4,80,88,925
Total A.—Non-Judicial.	4,67,087	54,652	3,65,769	17,177	9,04,665	1,05,71,268	90,01,089	1,01,10,110	38,03,023	40,57,597	24,71,161	19,17,514	6,09,661	45,429	4,55,89,808	4,64,94,473
B.—Judicial.																
Sale of Stamps	8,47,087	1,28,243	7,36,235	731	17,12,246	1,46,37,639	88,08,005	2,99,93,967	1,43,72,040	75,45,094	87,00,523	48,22,746	13,89,987	62,467	9,86,27,740	9,93,40,006
Fines and Penalties	174	...	434	...	608	261	4,969	6,921	...	3,201	5,293	41	2,807	...	24,493	25,101
Miscellaneous	1,069	...	84	689	1,842	622	1,093	798	...	185	5,375	26	...	...	8,423	10,265
Revenues from other Governments for the cost of stamps supplied.	1,870	...	...	...	1,870	8	58,866	...	...	...	...	...	...	...	58,837	60,405
Deduct—Refunds	8,50,180	1,28,243	7,36,763	1,410	17,16,586	1,46,38,420	88,72,433	2,98,01,684	1,43,72,040	75,45,220	87,11,191	48,22,813	13,92,644	62,467	9,87,19,191	9,94,35,777
	12,828	5,572	11,975	...	30,075	1,17,666	1,53,454	2,15,144	1,10,396	93,745	47,935	22,166	3,726	...	8,17,180	8,47,265
Total B.—Judicial.	8,37,652	1,22,671	7,24,778	1,410	16,88,511	1,45,20,754	87,13,979	2,90,86,540	1,43,61,644	74,49,875	86,63,256	48,00,617	13,85,818	62,467	9,29,02,011	9,45,88,622
Other Items.																
Profits from Government Commercial Undertakings	...	...	...	(b)	1,55,984	...	...	...	...	...	...	...	...	...	...	1,55,984
Recoveries of indirect charges from Government Undertakings	...	...	...	(b)	2,500	...	...	...	...	...	...	...	...	...	...	2,500
Total Revenue from Stamps	13,04,719	1,77,923	10,90,547	1,77,071	27,49,560	2,50,99,012	1,77,15,015	3,91,96,650	1,80,64,687	1,15,07,572	1,11,94,417	67,18,191	19,95,379	1,07,896	13,54,91,819	14,13,41,479

(a) Represents receipts in Western India States Agency.

(b) Includes Government of Coorg.

No. 20-A.—ACCOUNT OF CHARGES FOR COLLECTION OF STAMP REVENUE during the year ended 31st March 1930.

	CENTRAL GOVERNMENT.						PROVINCIAL GOVERNMENTS.												TOTAL	TOTAL CENTRAL AND PROVINCIAL.				
							Reserved.																	
							India General.	Rajasthan Provinces.	North-West Frontier Province.	Other Areas.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.			Government of Central Provinces and Berar.	Government of Assam.	States and Federations.	Government of Coorg.
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Superintendence	—289	...	2,078	9,065	10,854	31,920	70,824	62,069	43,608	11,707	30,242	14,803	17,005	7,568	...	...	...	...	...	...	...	...	...	...
Charges for the Sale of Stamps—																								
Judicial	5,591	903	9,209	32	9,735	1,27,134	51,037	1,50,890	1,01,913	35,469	25,979	65,200	29,775	11,967	100	495	5,99,012	13,22,824	6,09,367	...	...	...	...	...
Non-Judicial	9,248	1,624	11,042	...	21,909	4,23,437	1,09,323	2,27,146	1,34,446	1,09,587	94,062	99,755	83,525	26,114	...	1,220	13,00,915	1,12,2,824	...	...	...	...	...
Value of Stamps supplied from Central Stamp Stores	9,276	310	6,974	18	10,577	1,84,785	33,731	1,82,426	70,743	80,321	9,882	72,982	87,377	17,611	155	575	6,40,088	6,50,065	...	...	...	...	...
Value of Stamps supplied from Provincial Stamp Stores	2,250	...	4,446	...	6,696	...	...	...	...	1,58,675	...	...	...	59	...	129	1,58,563	1,85,539	...	...	...	...	...
TOTAL CHARGES IN INDIA	20,970	2,837	27,749	(a)	69,771	7,67,276	2,64,915	6,22,631	3,40,610	3,45,759	1,59,365	2,62,840	1,69,685	63,619	265	2,504	29,89,359	30,49,730	...	...	...	...	...
Charges in England.																								
High Commissioners.																								
Leave Salaries and Deputation pay . . . . .	...	...	...	...	2,216	17	61	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Standing overseas pay . . . . .	...	...	...	...	...	114	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total £	...	...	...	...	2,216	131	61	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total converted into Rs at £1 = Rs. 13½	...	...	...	...	29,553	1,744	680	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Exchange on ditto	...	...	...	...	268	13	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL CHARGES FOR COLLECTION OF STAMP REVENUE	...	...	...	...	69,592	7,69,093	2,65,902	6,22,631	3,40,610	3,45,759	1,59,366	2,62,840	1,69,685	63,619	265	2,504	29,91,803	30,81,895	...	...	...	...	...	...

(a) Widened India Stamp Agency : 515
Security Printing Press : 8,297
Total : 9,116

No. 20-B.—ACCOUNT of CAPITAL INVESTED IN THE SECURITY PRINTING PRESS during
and to end of the year 1929-30.

	BOMBAY.	
	Capital invested during the year.	Capital invested to end of the year.
	R	R
CENTRAL GOVERNMENT.		
Investments in the Undertaking	22,754	(a) 48,28,058
Total	22,754	48,28,058
Deduct—Expenditure charged to Ordinary Revenues . . . . .	...	29,68,720
Net Expenditure not charged to Revenue	22,754	18,59,338

(a) Includes capital outlay on the construction of Central Stamp store at Nasik Road, which has been transferred to this head in 1929-30.

VIII and 8—Forest.**REVENUE.**

Revenue from Forests may be divided into three main classes :—

(1) Produce of Government forests.

(2) Revenue from forests not managed by Government.

This consists of duty on foreign timber and other forest produce, together with revenue from shared and private forests

(3) Miscellaneous

The chief item under this head is the proceeds of the sale of confiscated drift and waif wood.

The principal source of revenue is the sale of timber and other produce of Government forests.

EXPENDITURE CHARGED TO REVENUE.

2. The expenditure falls under two main heads :—

(1) Conservancy, maintenance and regeneration.

(2) Establishments.

Revenue expenditure includes, besides working expenses incurred on the production of revenue and on the realisation thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency; that is to say, the cost of all operations in connection with the conservation and regeneration of forests, including the replacing of forest crops by artificial means after harvesting, which may be required from year to year to maintain the forest in a state of normal efficiency.

3. The head 'Interest on Capital' records the interest on Forest capital outlay charged to the head "52-A.—Capital Outlay on Forests not charged to Revenue",—see paragraph 4 below.

CAPITAL EXPENDITURE.

52-A.—Capital Outlay on Forests not charged to Revenue.

8-A.—Capital Outlay on Forests charged to Revenue.

4. These capital major heads have been opened in the accounts for the exhibition of capital outlay on Forests. All expenditure of a capital nature in the Forest Department is recorded in the first place under the head 52-A—Capital Outlay on Forests' outside the revenue account, and any expenditure which the Local Government may decide to meet from revenue is deducted from the total expenditure recorded under this head and transferred to the head "8-A—Capital Outlay on Forests" within the revenue section of the account. The same principle has been applied to the Forest expenditure of the Central Government also.

No. 21.—ACCOUNT OF FOREST REVENUE for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.			PROVINCIAL GOVERNMENTS.										TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
	India General (a)	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.		
Receipts in India.															
Revenue from timber and other produce removed from the forests by Government agency	20,47,186	6,922	7,98,427	28,50,534	20,77,168	27,27,802	6,80,984	8,39,625	22,13,697	16,69,062	6,970			1,37,25,076	1,63,83,610
Revenue from timber and other produce removed from the forests by consumers or purchasers	82,287	11,743	23,113	87,143	35,61,941	47,68,408	22,30,057	49,49,895	2,70,894	1,27,89,662	15,04,093	21,50,632	65,540	3,70,76,331	3,71,12,474
Drift and waif wood	...	...	19,155	19,155	12,490	2,654	20,306	3,031	1,88,861	2,96,084	622	32,757	...	5,08,376	5,97,731
Revenue from forests not managed by Government	...	3,805	686	4,490	...	42,046	...	24,384	2,839	2,99,214	69,598	80,977	...	5,59,379	5,63,539
Profits from Government Commercial Undertakings	...	...	...	...	1,24,370	...	...	...	...	22,50,708	...	...	...	23,74,636	23,74,636
Recoveries of indirect charges from Government Commercial Undertakings	1,87,367	...	...	1,71,016	1,47,500	...	...	...	...	9,49,137	...	...	...	10,09,657	10,09,657
Miscellaneous	22,26,639	6,390	8,66,199	31,92,388	64,06,128	80,06,457	30,66,981	63,47,229	31,69,182	1,88,24,042	15,90,819	35,50,219	5,77,758	5,84,90,760	6,16,23,098
Deduct—Refunds	1,788	...	1,822	3,610	49,207	81,493	4,903	1,67,591	1,411	41,741	6,723	19,241	6,811	3,76,563	3,79,163
TOTAL RECEIPTS IN INDIA	22,35,051	29,300	8,64,377	31,28,728	65,55,021	79,74,964	30,69,079	61,79,638	31,57,771	1,87,42,801	15,83,796	33,20,008	5,71,947	5,81,15,207	6,12,43,935
Receipts in England.															
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ditto converted into R at 1=R18½	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Exchange on ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL FOREST REVENUE	31,28,801	69,66,299	79,74,964	80,32,079	91,57,771	1,87,42,801	15,83,796	61,79,638	31,57,771	1,87,42,801	15,83,796	33,20,008	5,71,947	5,81,15,207	6,12,43,935

(a) The column 'India General' in this Account includes transactions at Headquarters, including the Forest Research Institute and Colleges, those connected with important Forest Surveys and also the transactions of the Forest Administration of Ajmer, the Alwar, Central India and the Puaras.

Establishments														
Pay of Officers	4,27,271	84,136	4,61,407	7,19,058	2,56,673	4,56,131	3,03,062	1,73,579	4,47,915	2,45,001	4,22,724	11,43,209	27,762	69,879
Pay of Establishment	3,03,940	76,023	4,09,911	12,99,871	3,54,659	7,16,226	4,29,209	2,19,579	11,07,987	3,54,982	14,51,868	19,96,228	77,386	1,16,702
Allowances, Honoraria, etc.	77,888	26,081	1,08,828	4,60,876	1,08,172	2,89,082	1,77,129	84,910	4,74,007	1,92,910	3,41,369	8,84,745	20,476	1,13,886
Supplies and Services and Contingencies	84,835	21,360	1,10,243	1,71,908	44,205	1,86,591	1,02,443	24,452	1,97,768	43,119	76,152	4,52,266	3,647	29,637
Grants-in-aid, Contributions, etc.	10,349	1,147	11,489	400	...	8,550	375	245	...	13,944	...	...	4,148	...
Charges payable to other Governments, Departments, etc.	-32,603	...	-32,603	80,083	...	...	...	...	...	...	-1,940	3,29,204	-39,176	2,049
TOTAL	8,71,770	1,45,340	10,96,275	26,80,738	5,25,789	16,50,570	10,12,668	5,08,075	22,27,682	8,43,955	22,65,141	48,07,652	94,233	3,22,133
Miscellaneous.														
Losses on Government Commercial Undertakings	...	...	...	1,56,049	...	...	...	...	...	...	...	...	...	1,56,049
Forest Survey (Burma)	...	...	...	...	...	...	...	...	...	...	...	11,965	...	11,965
TOTAL	...	...	...	1,56,049	...	...	...	...	...	...	...	11,965	...	11,965
Interest on Capital	34,609	18,892	53,501	1,73,939	39,551	64,194	90,666	34,253	1,80,757	25,793	95,394	1,82,207	8,477	2,617
TOTAL CHARGES IN INDIA	24,03,683	8,04,363	32,48,573	43,81,958	15,47,923	32,52,976	24,73,215	7,61,700	38,63,856	20,42,264	43,27,159	65,04,242	2,21,165	4,97,366
Charges in England.														
Secretary of State.	...	...	7	...	...	...	...	...	...	...	...	...	...	...
High Commissioners.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Expenditure in connection with recruitment	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Government Scholarship	...	291	...	...	...	...	...	...	...	...	...	...	...	...
Expenses connected with recruitment	...	155	...	...	...	...	...	...	...	...	...	...	...	...
Leave Salaries and Deputation Pay	...	6,440	...	7,039	2,005	6,997	2,467	1,195	3,139	3,312	4,618	22,540	...	...
Starting Overseas Pay	...	5,263	...	6,930	2,994	3,225	3,376	3,298	4,769	2,385	4,769	1,900	...	...
Allowances for Probationers, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stores for India	...	2,085	...	860	111	...	...	...	...	...	...	...	...	...
Charges on account of Timber Audit	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous—Travelling Expenses, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL £	...	15,761	...	14,722	5,343	12,528	6,490	3,239	6,475	5,976	9,382	40,048	875	999
Total Charges in England £	...	15,761	...	14,722	5,343	12,528	6,490	3,239	6,475	5,976	9,382	40,048	875	999
Total converted into Rs at £1=Rs 13½	...	2,10,243	...	1,96,292	71,299	1,67,047	86,926	43,188	86,331	79,681	1,25,099	5,35,982	4,996	13,318
Exchanges on ditto	...	1,018	...	1,617	574	1,599	770	367	718	628	999	4,390	41	104
TOTAL FOREIGN EXPENDITURE	...	84,50,734	...	43,79,977	16,19,793	24,21,322	25,60,471	8,05,555	39,50,437	21,24,673	44,33,257	70,42,614	2,29,292	5,10,798
														3,47,62,851

(a) *Vide* Note (a) on page 120. (b) Includes Rs 6,534 on account of expenditure in Backward Tracts, which is reserved.

IX and 9—Registration.

The revenue under this head is derived from fees levied on the registration of documents. The work of the Department is to be regarded more as a convenience to the public and to Government than as a means of providing the administration with funds, as the bulk of the revenue is expended on the cost of administration.

No. 22A.—ACCOUNT OF CHARGES UNDER REGISTRATION FOR THE YEAR ENDED 31st MARCH 1930.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.	
					Treaties.											TOTAL
	India General.	Baluchis- tan.	North- West Frontier Province	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Birma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Govt- ment of Coorg			Shan States and Munipia
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Charges in India.																
Superintendence . . . .	...	...	...	...	80,518	86,884	83,931	46,117	...	...	...	36,201	38,397	21,835	...	3,43,883
District Charges	11,438	3,143	14,449	29,030	28,39,539	6,27,498	21,28,722	4,29,014	99,107	1,87,689	6,12,718	1,84,864	1,62,295	1,967	711	72,65,574
Works . . . . .	...	...	...	..	...	...	...	21,921	...	...	...	...	...	365	...	22,286
<i>Induct</i> —Share of the cost of joint establishment employed in the administration of the Indian Companies Act, etc. . . .	...	...	...	...	12,000	...	...	...	...	...	...	...	...	...	...	12,000
Total Expenditure in India . . .	11,438	3,143	14,449	29,030	29,08,067	6,64,382	22,12,653	4,97,032	99,107	1,87,639	6,48,919	2,22,761	1,74,495	1,967	711	76,17,748
Charges in England.																
<i>High Commissioners</i> —																
Stores for India . . . .	...	...	...	...	...	712	...	...	...	...	...	...	...	...	...	712
Steering overseas pay . . . .	...	...	...	...	...	...	...	...	...	10	...	...	...	...	...	10
Total £ . . . . .	...	...	...	...	...	712	...	...	...	10	...	...	...	...	...	722
Ditto converted into Rs. at £1=	...	...	...	...	...	R	...	...	...	R	...	...	...	...	...	R
Rs. 18½ . . . . .	...	...	...	...	...	9,480	...	...	...	139	...	...	...	...	...	9,628
Exchange on ditto . . . .	...	...	...	...	...	77	...	...	...	2	...	...	...	...	...	79
TOTAL CHARGES UNDER REGISTRA- TION	11,438	3,143	14,449	29,030	29,08,037	6,78,948	22,12,653	4,97,032	99,107	1,87,760	6,48,919	2,22,761	1,74,495	1,967	711	76,27,430

(a) Includes expenditure in Agency Tracts, which is "Reserved".
 (b) Ditto in Darjeeling and Chitragong Hill Tracts, which is "Reserved".
 (c) Ditto in Anag District, which is "Reserved".
 (d) Includes charges classified as expenditure on Suspended Transferred Subject.
 (e) Includes expenditure in Backward Tracts, which is "Reserved".

IX A and 9 A—Scheduled Taxes.

These heads were opened for the first time in the accounts for 1922-23. They record the transactions relating to taxes imposed by Provincial Governments under the Scheduled Taxes Rules. If, however, a new Scheduled Tax takes the form of an extension of existing methods of taxation, such as a registration fee or a stamp duty, the additional receipts are recorded under the major heads of revenue concerned and not under this head.

2. The cost of collection of a Scheduled Tax, where a separate agency has not been appointed for the purpose, is adjusted under the ordinary major heads. Only the cost of special establishment, if any, employed on the collection of these taxes is debited to "9-A—Scheduled Taxes".

No. 22-B.—ACCOUNT OF REVENUE from SCHEDULED TAXES for the year ended 31st March 1930.

	Government of Bombay.	Government of Bengal.	Government of Burma	TOTAL.
	R	R	R	R
Entertainment Tax	7,58,815	4,29,140	...	12,15,955
Betting Tax	12,31,207	12,00,026	4,14,491	28,45,732
TOTAL	2,18,022	16,29,166	4,14,499	40,61,687
<i>Deduct—Refunds</i>	<i>6,183</i>	<i>43</i>	.	<i>6,226</i>
NET REVENUE UNDER SCHEDULED TAXES	20,11,839	16,29,123	4,14,499	40,55,461

No. 22-C.—ACCOUNT of CHARGES for the COLLECTION of SCHEDULED TAXES for the year ended 31st March 1930.

	GOVERNMENT OF BOMBAY Reserved.	GOVERNMENT OF BENGAL. Reserved.	GOVERNMENT OF BURMA. Transferred	TOTAL.
	R	R	R	R
Collection of Entertainment Tax	20,731	...	...	20,731
Collection of Betting Tax . . . . .	...	15,000	3,469	18,469
TOTAL CHARGES	20,731	15,000	3,469	39,200

X.—Tributes from Indian States.

The revenue recorded under this head represents tributes received from the protected States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops.

Tributes from the Shan States in Burma which prior to 1921-22 were recorded under this head, are now credited to "Land Revenue".

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES
for the Year ended 31st March 1930.

INDIA, GENERAL.					R	R	R
Tribute from Ajaigarh	.	.	.	.	7,014		
" Amjhera	.	.	.	.	33,019		
" Banswara	.	.	.	.	17,500		
" Bundi	.	.	.	.	1,20,000		
" Bihat	.	.	.	.	1,400		
" Charkhari	.	.	.	.	8,583		
" Dungarpur	.	.	.	.	17,500		
" Holkar	.	.	.	.	5,884		
" Jodhpur	.	.	.	.	98,000		
" Jaipur	.	.	.	.	4,00,000		
" Kotah	.	.	.	.	2,34,720		
" Khilchipur	.	.	.	.	11,134		
" Lawa	.	.	.	.	225		
" Paldeo	.	.	.	.	164		
" Panna	.	.	.	.	6,637		
" Rutlam	.	.	.	.	42,000		
" Sailana	.	.	.	.	21,000		
" Shahpura	.	.	.	.	10,000		
" Mewar	.	.	.	.	2,00,000		
" Jhalawar	.	.	.	.	40,000		
						12,74,780	
Contribution from Jodhpur towards cost of Eainpura Irregular Forces	.	.	.	.	1,15,000		
Contribution from Kotah towards cost of Deoli Irregular Forces	.	.	.	.	2,00,000		
" " Bhopal	"	"	"	"	80,645		
" " Jaora	"	"	"	"	1,37,127		
" " Dewas	.	.	.	.	28,475		
						5,61,247	
Contributions towards the maintenance of Malwa Bheel Corps.—							
From Alirajpur	.	.	.	.	1,271		
" Dhar	.	.	.	.	6,602		
" Jhabua	.	.	.	.	635		
" Jodhpur	.	.	.	.	936		
						9,474	
Peshkash and Subsidy from Mysore	.	.	.	.		24,50,000	
<i>Deduct—Refunds</i>						1,76,074	
							41,19,427
MADRAS.							
Tribute from Travancore	.	.	.	.	7,83,112		
Peshkash and Subsidy from Cochin	.	.	.	.	2,00,089		
" " Travancore	.	.	.	.	13,318		
							9,96,519
BOMBAY.							
Tribute from Kathiawar	.	.	.	.	6,84,783		
" Other Petty States	.	.	.	.	33,230		
Contribution from Baroda State	.	.	.	.	4,02,403		
" Jagirdars, Southern Mahratta Country	.	.	.	.	74,250		
Subsidy from Cutch	.	.	.	.	82,258		
							13,26,924
							64,42,870

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES
for the Year ended 31st March 1930—*concl'd.*

		R
Brought forward		61,42,870
BENGAL.		
Tribute from Cooch Behar		67,701
UNITED PROVINCES OF AGRA AND OUDH.		
Tribute from Benares		2,19,800
PUNJAB.		
Tribute from Chamba	2,807	
" Mandi	1,00,000	
" Suket	11,000	
" other petty States	32,887	
TOTAL PUNJAB		1,46,144
BURMA.		
Tributes from Karenni States		5,850
BIHAR AND ORISSA.		
Tributes from various petty States		90,440
CENTRAL PROVINCES AND BERAR.		
Tributes from Kawardha State	30,000	
" Nandgaon	80,000	
" Chhuikhadan	12,000	
" Khairagarh	80,000	
" Bastar	20,000	
" Raigarh	5,500	
" Udaipur	1,200	
" Sarangarh	4,500	
" Korea	750	
" Sakti	1,500	
" Jashpur	2,750	
" Sirguja	2,750	
" Changbhakar	.. (a)	
TOTAL CENTRAL PROVINCES AND BERAR		2,10,950
ASSAM.		
Tribute from Manipur		5,000
TOTAL TRIBUTES, ETC.		72,23,461

(a) A sum of Rs. 150 paid in advance during the year 1928-29 was adjusted in the accounts for that year.

GOVERNMENT OF INDIA
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Sections B. & BB.—Railway Capital and Revenue Accounts.

Capital Accounts.	Receipts	Rs 2,43,676	Revenue Accounts.	Receipts	Rs 37,19,46,632
	Expenditure not charged to Revenue . 30,18,33,675			Expenditure	Rs 31,05,28,782

MAJOR HEAD	No of Account	DETAILS OF ACCOUNTS	Page	AMOUNT OF EACH ACCOUNT.		
				Detail.	Receipts	Expenditure.
				R	R	R
Railways	24	Statement showing the Percentage of the net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all charges against the net revenue receipts	145			
Capital Expenditure on Railways	25	State Railways—Capital Expenditure	154	...	...	30,18,33,675
Account of Capital contributed by Companies and Indian States towards outlay on State Railways	25A	Share and Debenture capital raised by Companies, including capital subscribed by Indian States and Contributions by Companies from their Provident Funds	136		2,43,676	...
Redemption of Liabilities	25B	Statement of liability involved in the purchase by the State of the capital of old Guaranteed Companies	158	-1,17,587	...	...
General	25C	General Abstract of Expenditure and Result. (Summary)	160		...	...
"	25D	Statement showing manufacturing operations during the year	161		...	...
"	25E	Statement showing the stores transactions during the year	162		...	...
"	26	Statement of money specifically provided and of amount expended	163		...	...
"	26A	Ditto Summary to end of 1920-30	165		...	...
		TOTAL CAPITAL ACCOUNT			2,43,676	30,18,33,675
Gross Receipts	27	Gross Receipts	163		1,02,70,28,255	
	27A	Deduct—Working Expenses	169		68,17,92,752	
	24	" Surplus Profits, etc.	145		1,51,97,708	
		Net Receipts			33,00,37,795	
Interest	28 & 28A	Interest on Debt	177			
		India, State Railways, Specific	& 179	9,41,736		
		India, State Railways, Non-specific	"	18,22,06,918		
		England, Do do	"	4,78,37,587		
		Interest on Sterling Debt converted at the average rates	"	5,99,23,350		
		Interest on Capital contributed by Companies converted at the average rates	"			20,09,11,621
Subsidised Companies	29	Government share of Surplus Profits and Repayment of Advances of Interest	180	...	58,70,738	1,36,94,343
Miscellaneous Railway Receipts	30	Land and Subsidy	181	...		4,39,129
Miscellaneous Railway Expenditure	31	Miscellaneous Railway Receipts	182	...	1,49,12,409	...
	31A	Miscellaneous Charges and Surveys	184	...	...	54,11,822
Appropriation to and from Railway Depreciation and Reserve Funds	27 B & 27 C	Appropriation to and from Railway (Debit Depreciation Fund	173	11,76,18,314		
		Transfer from Railway Reserve Fund	173	12,59,42,103		
Contribution to General Revenues	24 A	Contribution to General Revenues	147	2,08,21,706	2,08,21,706	...
		TOTAL REVENUE ACCOUNT			37,16,42,668	31,04,56,685
		PROVINCIAL GOVERNMENTS. Revenue Account.				
Interest	28 & 28A	Interest on non-specific Railway Debt in India	177			
Subsidised Companies	29	Government share of Surplus Profits and repayment of advances of Interest	& 179		3,08,984	55,069
	30	Land and Subsidy	180		...	13,911
Miscellaneous Railway Expenditure	31	Miscellaneous charges and surveys	184		...	2,197
		TOTAL REVENUE ACCOUNT			3,03,984	72,097
		GRAND TOTAL (CENTRAL AND PROVINCIAL) REVENUE ACCOUNT .			37,19,46,632	31,05,28,782

B. and BB.—Railway Capital and Revenue Accounts.

Sections B. & B B.—Railway Capital and Revenue Accounts.

GENERAL NOTE.

The main scheme of these accounts is designed to show:—

- (a) The Capital at Charge of each railway (Account No. 24).
- (b) The net Working Receipts, comprising the gross receipts less the expenses of working (Account No. 27).
- (c) The percentage of (b) on (a) (Account No. 24).
- (d) The outgoings in the shape of shares of Surplus Profits paid to the Working Companies and Interest Charges on the capital expended (Accounts Nos. 24 and 28).
- (e) The net gain or loss to Government (Account No. 24).
- (f) The percentage of (e) on (a) (Account No. 24).
- (g) The contributions to General Revenues and the Railway Reserve Fund (Account No. 24A).
- (h) The balance in hand of the Depreciation and Reserve Funds (Accounts Nos. 27B and 27C).

2. Indian railways have been constructed either by the State or by private Companies. On completion of construction, they have been worked either by the State or by the Company which originally built them, or have been handed over to another Company to work. Several of the railways originally owned by Companies have been purchased by the State. Some of these purchased railways are now worked by the State; for example, the Sind, Punjab and Delhi Section of the North Western Railway. Some of them, as in the case of the Bombay, Baroda and Central India Railway, have been handed back to be worked by the Company which originally constructed them. Some on purchase have been handed over to other railways to work under contract, thus, parts of the old Madras Railway were handed over to the Madras and Southern Mahratta and South Indian Railways to work. The Nagda-Muttra Railway was built by the State, but has since been incorporated in the Bombay, Baroda and Central India Railway and is worked by that Company as a part of its system. The Delhi-Umbala-Kalka and the Southern Punjab Railways, which were built by companies, have since been purchased by the State and are worked by the North-Western Railway.

3. The East Coast Railway was originally constructed and worked by Government as a famine-protective line, but its northern and southern sections were subsequently made over to the Bengal-Nagpur and Madras Railway Companies, respectively, to work as part of their systems. The Hyderabad-Jodhpur Frontier Section of the Jodhpur Railway was constructed by Government and handed over for working to the Jodhpur Railway which belongs entirely to an Indian State. The Bezwada Extension is in the same way worked by the Nizam's Guaranteed State Railway Company. The terms on which one railway works another are in all cases, except where a purchased railway has been absorbed entirely in a State Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these accounts the differences arising out of the varying terms of the contracts, or to take account in every case of the histories of the railways since construction.

4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories:—

- (a) those in which Government has a capital interest,
- (b) those in which it has not.

5. The second class comprises for the most part the branch line companies formed before the introduction of the present policy of financing

branch lines enunciated in paragraph 7 *infra*. Generally, the main financial conditions of the contracts with such Companies are—

- (1) the provision of land by Government free of cost to the Companies;
- (2) financial assistance in the shape of a firm guarantee of 3½ per cent. on the capital, or a rebate out of the net receipts of the parent system accruing from 'interchanged traffic', sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent. on the capital, and
- (3) equal division between Government and the Branch line company of surplus profits over and above 5 per cent.

6 A number of small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the capital transactions appearing in the accounts representing merely the receipt and payment of deposits (*vide* Account No. 90). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No. 30). Similarly the Government share of the Surplus Profits of the Railway in excess of 5 per cent. is credited as a Revenue receipt (*vide* Account No. 29). In each case in which Government gives a direct guarantee, there is a liability in respect of interest, and if Government were to make a payment under this liability it would figure in the accounts as Government expenditure on the railway (*vide* Account No. 30).

7. A new policy was introduced in 1924-25 for the construction and financing of branch lines. Under this policy endeavours are to be made to reduce by purchase the number of existing branch line companies and Government is to find the capital required for the construction of extensions of branches to existing main systems. The construction of any branch or feeder lines not expected to be remunerative, which a Local Government might desire to have constructed for purely local reasons or administrative advantages, will be considered, provided the Local Government is prepared to guarantee the Government of India against the loss involved in the working of such lines.

8 The State has much greater immediate interest in those railways the capital expenditure on which has been provided wholly or mainly by Government. The main divisions of these railways are—

A.—State Railways worked by the State.

B.—State Railways worked by Companies or by Indian States.

The second class comprises Railways towards the cost of which the working agents have contributed a small amount of share capital on which a definite rate of interest is guaranteed by Government and in respect of which they receive a share of the surplus profits after meeting all charges for interest on capital.

Both classes have been financed in the same way, through the Government programme, the funds for which are usually provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Debentures and Debenture Stock raised by the Working Companies.

9. The scheme for the separation of Railway finances from the general finances of the Government of India was brought into force with effect from 1924-25. The main features of this scheme are—

- (1) a definite annual contribution from railways to Central Revenues calculated with reference to the capital at charge and the profits realised;
- (2) the establishment of a Reserve and a Depreciation Fund for Railways.

10. In the statements below, some railways are printed as an inset below others. This means that the Railway shown at the head is the main system which works the other subsidiary railways shown as an inset below it. Thus the Coonoor-Ootacamund and Tinnevely-Quilon Railways are worked by the South Indian Railway.

B. and BB.—Railway Capital and Revenue Accounts.

ACCOUNT No. 24.

Statement of Net Revenue Receipts of State Railways for 1929-30, and of the percentage of those figures on the Capital at Charge on 31st March 1930; also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

This is the main account and all that follow work up to it, though they may contain information which is important for other reasons. It brings together the capital at charge of each railway which is financed by Government and the net revenue receipts of the year, and from these deduces the percentage return of the net revenue receipts on the capital at charge.

The final net gain or loss to Government on the financial results of the year's working is then worked out for each railway. For this purpose, it is necessary to deduct certain payments made by Government in the shape of the shares of surplus profits and of net revenue receipts payable to the Working Companies or Indian States under their contracts; and when these and the interest charges have been deducted, the result is the net gain or loss so far as that particular railway is concerned.

2. It is not possible to devise any statement which would set out systematically the calculations working up to the shares of surplus profits payable to the Companies (column 5), as the terms of the contracts vary greatly, but full details of the interest charges (column 6) will be found in the subsidiary Statements Nos. 28 and 28-A.

3 In arriving at the percentage return on the capital at charge of railways as a whole, the outlay on projects which have been abandoned has necessarily to be added to the total capital outlay. Similarly, in arriving at the final net gain or loss for all railways, or the contribution to general revenues, certain miscellaneous receipts and payments relating to subsidised railways and other miscellaneous railway expenditure, such as on surveys, have to be added to or deducted from the net gain or loss calculated for State Railways. The necessary addition or deduction is made at the foot of the statement.

Class and Name of Railway.	CAPITAL AT CHARGE ON 1st MAY 1930 (Account No 25)	NET REVENUE RECEIPTS. (Account No 27)	PERCENTAGE OF NET REVENUE RECEIPTS TO CAPITAL AT CHARGE	CHARGES AGAINST NET REVENUE RECEIPTS			NET GAIN OR LOSS TO GOVERNMENT. DIFFERENCE BETWEEN COLUMNS (8) AND (7).		Percentage of gain or loss on Capital at Charge.
				Payments on account of share of Shilpi and of net Revenue Receipts	Interest on Capital at Charge. (Account No 28)	Total Charges.	Gain.	Loss.	
1	2	3	4	5	6	7	8	9	10
Central Government—Commercial Lines.	₹	₹	₹	₹	₹	₹	₹	₹	₹
State Railways worked by the State.									
Aden	4,56,260	—3,27,881	208.35	...	37,040	37,040	...	9,84,871	211.47
Delhi New Capital Railway Works	74,82,287	...	...	...	3,98,512	3,98,512	...	3,98,512	5.34
East Indian (including South Bihar)	1,48,46,78,078	7,48,08,629	5.18	...	5,81,73,302	5,81,73,302	1,81,80,327	...	1.12
Eastern Bengal	19,84,71,954	2,02,37,173	4.06	...	1,96,88,585	1,86,83,685	15,58,688	...	.81
Great Indian Peninsula	1,15,18,14,603	4,95,62,464	3.79	...	4,30,95,478	4,30,95,478	7,86,991	...	.06
North Western	1,12,33,58,889	3,75,43,829	3.34	...	4,85,85,518	4,85,85,518	...	59,91,889	.53
Burma	81,75,58,825	1,81,77,023	5.28	18,47,387	1,58,50,189	1,77,27,566	4,49,437	...	.18
Railway Collieries	99,02,180	...	...	...	4,98,879	4,96,679	...	4,98,679	5.01
Total	4,57,66,74,899	19,31,98,087	4.22	18,47,387	18,08,00,808	18,21,47,635	1,10,48,882	...	.24
State Railways worked by Companies or by Indian States.									
Assam-Bengal	22,57,87,988	71,17,502	8.15	2,16,443	85,88,256	88,04,609	...	16,87,187	.75
Bengal Nagpur	71,16,50,597	1,59,02,356	3.14	...	3,22,13,292	3,22,13,292	...	1,63,10,906	2.30
Buzwada (including Dhane Kurnool)	...	8,15,471	18.74	...	1,84,932	1,81,932	6,80,589	...	14.49
Bombay, Baroda and Central India	71,63,84,002	4,34,82,039	6.03	17,91,242	2,69,04,256	2,86,95,508	1,47,36,531	...	2.06
Jodhpur (British Section)	53,71,827	7,02,082	8.88	...	8,58,516	8,58,516	3,48,486	...	4.16
Lucknow Bareilly (Rohilkhand and Kumaon)	1,54,59,120	16,59,054	10.71	1,02,978	9,28,710	10,25,118	6,88,936	...	4.09
Madras and Southern Mahratta	56,47,18,029	4,07,74,701	7.22	96,98,711	2,26,96,369	8,28,90,880	53,82,321	...	1.48
South Indian	36,12,01,185	...	...	...	...	...	...	...	...
Coomoroota Comund	50,66,927	...	...	...	...	...	...	...	...
Tinnevely Quilon, British Section	53,70,251	2,59,20,270	6.71	10,34,186	1,59,22,976	1,60,57,162	89,63,108	...	2.82
Tinnevely Quilon, Indian State Section	1,38,78,555	...	...	...	...	...	...	...	...
Tihoot (Bengal and North-Western)	9,41,08,402	1,01,01,025	10.68	5,13,361	33,88,377	88,94,738	62,06,287	...	6.57
Contribution to Depreciation Fund on account of Company-worked lines	...	1,06,18,203	...	...	...	...	1,06,18,268	...	...
Total	2,75,67,28,791	16,70,40,743	5.69	1,83,50,321	11,11,60,054	12,16,19,375	8,25,21,368	...	1.18
Miscellaneous—									
Abandoned projects, etc.	32,26,416	...	...	...	1,07,284	1,07,284	...	1,07,284	8.82
Miscellaneous	2,93,13,437	...	...	...	—9,80,255	—9,80,255	9,80,255	...	...
Total Commercial	7,39,59,88,546	35,02,36,530	4.75	1,51,97,708	29,05,96,891	30,57,94,099	4,14,48,731	...	6.0
Strategic Lines.									
Aden	...	—43,502	...	...	...	...	...	43,502	...
North Western	28,41,76,087	—49,57,825	—1.74	...	1,15,48,266	1,15,48,266	...	1,65,04,091	5.88
Frontier Railway Reserve	1,05,44,548	...	...	...	4,24,784	4,24,784	...	4,24,784	4.02
Cambellpur Railway Reserve	8,83,562	...	...	...	43,555	43,555	...	43,555	4.

	Central, Rs.
Net gain on State Railways as above	2,54,82,131
Add—Net receipts on account of Subsidised Companies (Accounts 23 and 30)	64,31,889
“ Miscellaneous Railway Receipts less Miscellaneous Railway Expenditure (Accounts No. 31 and 31A)	96,00,957
Total gain on Railways (Accounts Nos. 2 and 3)	4,05,84,977
Deduction:—	
Contribution to General Revenues (Accounts Nos. 5 and 6, and also Account No. 24-A.)	6,11,95,863
Amount transferred from Railway Reserve Fund to meet the Contribution to General Revenues Account No. 24-A.)	2,08,21,708
	4,03,54,307

B. and BB.—Railway Capital and Revenue Accounts.

ACCOUNT No. 24 A.

Statement of Contribution to General Revenues and amounts accruing to Railway Reserve Fund.

This account sets out in detail the method of calculation adopted for arriving at the amount contributed to General Revenues and to the Railway Reserve Fund. The main points underlying the payment of this contribution and the constitution of the Reserve Fund are :—

- (1) In consideration of the railway finances being separated from the general finances of the country, the general revenues receive a definite annual contribution from railways which is the first charge on the net receipts of railways.
- (2) The contribution is based on the capital at charge and working results of Commercial Lines, and is a sum equal to one per cent. on the capital at charge of Commercial Lines (excluding capital contributed by Companies and Indian States) at the end of the financial year next but one preceding, *plus* one-fifth of any surplus profits remaining after payment of this fixed return, subject to the condition that, if in any year Railway Revenues are insufficient to provide the percentage of one per cent. on the capital at charge, surplus profits in the next or subsequent years will not be deemed to have accrued for purposes of division until such deficiency has been made good. The interest on the capital at charge of, and the loss in working, Strategic Lines are borne by general revenues and are consequently deducted from the contribution so calculated in order to arrive at the amount payable from railway to general revenues each year.
- (3) Any surplus remaining after this payment to general revenues is transferred to a Railway Reserve; provided that, if the amount available for transfer to the Railway Reserve exceeds in any one year three crores of rupees, two-thirds only of the excess over 3 crores are transferred to the Railway Reserve and the remaining one-third accrues to general revenues.

24-A.—STATEMENT showing calculation of CONTRIBUTION TO GENERAL REVENUES and amount accruing to RAILWAY RESERVE FUND during the year 1929-30.

	R	R	R
A—(i) Total construction expenditure by Central Government on Commercial Lines to end of 1927-28	5,20,16,14,247		
Add—Undischarged liabilities involved in the purchase of Railways £120,857,701.			
£120,849,695 converted into rupees at 1s. 4d. the rupee	1,81,28,52,175	7,11,44,66,422	
£8,006 „ „ „ „ „ 1s. 6d. the rupee			
Deduct :—Capital raised by Indian States and Railway Companies		39,12,08,673	
(ii) Total capital at charge, Commercial Lines		6,02,22,57,749	
(iii) Contribution at 1 per cent.			6,02,22,577
B—(i) Receipts (1927-28)—			
Gross traffic receipts, Commercial Lines	1,02,63,32,568		
Subsidised Companies, Government share of surplus profits	33,60,366		
Interest on Depreciation and Reserve Fund Balances	79,85,954		
Miscellaneous Railway Receipts	8,16,714		
(ii) Charges (1927-28)—		1,03,86,05,602	
Working Expenses, Commercial Lines	63,29,09,005		
Indian States' and Railway Companies' share of surplus profits	1,57,18,502		
Interest—			
On capital at charge, Commercial Lines	24,41,10,106		
On capital contributed by Indian States and Companies	1,51,86,337		
Land and Subsidy	5,32,515		
Miscellaneous Railway Expenditure	48,11,850		
Contribution at 1 per cent. as at A (iii) above	6,62,32,577	97,97,61,892	
(iii) Surplus (1927-28)		5,91,80,710	
(iv) Contribution of one-fifth of surplus			1,18,26,142
(v) Total Contribution from Railway Revenues, A (iii) plus B (iv)			7,80,58,719
Deduct—Loss on Strategic Lines (1927-28) borne by Railway Revenues—			
(a) Interest on capital of Rs. 32,41,78,507		1,34,02,657	
(b) Loss in working		32,64,616	
(c) Miscellaneous Railway expenditure		2,05,483	1,68,72,756
(vi) Net payment due from Railway to General Revenues in 1929-30			6,11,85,963
C—(i) Total gain from Railways during 1929-30 (Account No. 24)		4,08,64,257	
(ii) Amount transferred from Railway Reserve Fund to meet the Contribution to General Revenues		2,08,21,708	
(iii) Total Contribution to General Revenues			6,11,85,963

ACCOUNT No. 25.

Statement of Capital expenditure on the Construction and Purchase of Railways during and to end of the year 1929-1930.

This account sets out in detail the capital expended on the construction of Railways from funds provided in the Railway Programme, whether on the direct responsibility of Government or against capital contributed by Companies and Indian States, and to this is added the expenditure separately met from Central and Provincial Revenues, working to the total construction expenditure on Railways. Finally it deduces the capital at charge of each Railway, on which the percentage of the return of net Revenue Receipts shown in Account No. 24 (page 145) is calculated.

2. Every year a programme of capital expenditure is sanctioned, and this statement shows the actual expenditure incurred against the amount so sanctioned.

3 Most of the money required for capital expenditure has been obtained by Government by loans in the open market but, with the exception of a certain amount of specific railway debt, no distinction has been made in the accounts between loans raised by the Secretary of State or by the Government of India for railway purposes and for the ordinary purposes of Government.

4. In the early days of railway construction in India, a large part of the productive expenditure on railways was met directly from surplus revenues. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt, and the present policy of Government is to raise large loans for productive outlay on Railways while paying off out of revenue as much as possible of the unproductive debt. It is economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which was expended out of Revenue on railways in the early years (see Note on Public Debt, page 614).

5. A portion of the outlay on State Railways has been met from Share Capital, Debentures and Debenture Stock raised by the Working Companies under the provisions of their respective contracts and also from contributions made by Indian States. Details of the amounts so contributed will be found in subsidiary Account No. 25-A.

6. Another source of funds for capital expenditure has been the Famine Insurance Grant. Since the accounts for 1921-22, however, no distinction is observed in the accounts between outlay charged to Revenue on different accounts (See also Note on Famine Relief, page 465)

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them, and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total construction expenditure in order to arrive at the total capital at charge.

8 The manner in which Government has purchased the more important Railways is set forth in a subsidiary Statement No. 25-B, which gives details of the original liability and the amounts redeemed by Annuity and Sinking Fund payments to the end of 1923-24. The payments on account of Annuity are really of a composite character. The portion which represents payment of interest is clearly of a revenue nature, whilst the remaining portion as well as the payments on account of Sinking Fund, represent true cancellation of debt and thus partake of a capital nature. In practice, however, the

total payments on account of Annuity and Sinking Funds have up to 1923-24 been met from current revenues, and, this being so, it is only right that the cancellation effected by the operation of these funds should be treated as an immediate reduction of liability in arriving at the true capital at charge

9. With the separation of Railway from General finances with effect from 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of Railways under redemption by Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest on the liability outstanding on 31st March 1924, and the balance required to make up the total annuity payments and the sinking fund charges is borne by general revenues.

10. As an exception to this arrangement, the charges for the Discount Sinking Fund for the Oudh and Rohilkund Railway, created for the redemption of debt incurred in excess of the liability involved in the purchase of the Railway, are still debitable to the Railway Revenue Account.

11. The capital liability under redemption by Annuities not redeemed to the end of 31st March 1924 has been added to Public Debt and recorded in Section N-Account No. 82 under the heading "Railway Annuities" as a separate division of that debt. It will be gradually reduced as the Annuities are paid off year by year.

No. 25.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

Class and name of railway	No of items	EXPENDITURE DURING THE YEAR				EXPENDITURE	
		TOTAL CONSTRUCTION OUTLAY DURING 1929-30	LIABILITIES INCURRED IN PURCHASE OF RAILWAYS (Sterling converted into Rs. at £1=Rs 13½)	REDUPTION OF LIABILITIES INVOLVED IN REDEMPTION OF RAILWAYS (Sterling converted into Rs. at £1=Rs. 13½)	GRAND TOTAL	EXPENDITURE NOT CHARGED PROVIDED IN THE	
						Direct Government outlay	Capital contributed by companies, or Indian States, Column 13 of Account No. 25A.
I		2	3	4	5	6	7
CENTRAL.		R	R	R	R	R	R
COMMERCIAL.							
State Railways worked by the State.							
Open lines.							
Adon	1	—9,47,414	..	—1,17,587	—9,47,414	1,56,200	..
East Indian (including South Bihar)	2	2,32,68,726	..	..	2,31,51,139	46,39,10,959	59,95,982
Eastern Bengal	3	1,52,92,916	..	..	1,52,92,916	42,84,35,794	..
Great Indian Peninsula	4	3,54,10,320	..	..	3,51,00,320	65,71,91,980	..
North Western	5	8,78,75,313	..	..	8,78,75,313	88,20,02,128	..
Railway Collieries	6	1,61,134	..	..	1,40,134	9,02,180	..
New Capital Railway Works, Delhi	7	—85,321	..	..	—85,321	71,62,267	..
Burma	8	(a) 1,15,10,900	..	..	(a) 1,15,10,900	30,06,80,464	..
TOTAL		17,24,91,681	..	—1,17,587	17,23,71,094	4,15,11,1,451	59,95,982
Constructions.							
East Indian—							
Central Indian Coalfields	9	23,78,478	..	..	23,78,478	3,94,72,137	..
Calcutta Chord	10	61,69,035	..	..	61,00,035	2,08,70,560	..
Chandpur Bypass	11	8,11,314	..	..	8,11,314	2,71,977	..
Lucknow Sultanpur Zafrabad	12	26,35,816	..	..	26,35,816	31,68,719	..
Unao Madhoganj	13	17,53,740	..	..	17,53,740	25,85,907	..
Eastern Bengal—							
Purua Wariganj	14	9,18,214	..	..	9,16,210	30,31,355	..
Abidpur Nawabganj	15	21,60,004	..	..	21,60,004	80,00,467	..
Kalkhali Bhatapara	16	13,85,698	..	..	13,85,698	17,21,114	..
Dacca Aitcha	17	1,73,731	..	..	1,73,731	2,78,888	..
Tangla Beluti Rangapara	18	2,17,093	..	..	2,17,093	2,17,093	..
Great Indian Peninsula—							
Aara Bah	19	47,435	..	..	47,435	28,04,803	..
Datwah Pashad	20	8,68,977	..	..	8,68,977	11,11,320	..
Bilapoor Shearon	21	5,613	..	..	5,000	1,21,555	..
Karikal Kumaon	22	18,998	..	..	18,998	2,55,673	..
Khamsan Chikil	23	87,339	..	..	87,339	1,87,216	..
Amarnath Narbad	24	—3,208	..	..	—3,208	1,81,400	..
Himachal Akot	25	1,60,451	..	..	1,60,451	2,78,603	..
North Western—							
Amritsar Narowal	26	—3,57,269	..	..	—3,57,269	61,30,153	..
Shahdara Narowal	27	1,978	..	..	1,978	28,16,228	..
Jassar Bhukargarh Chak Amru	28	14,112	..	..	14,112	1,00,902	..
Kanara Valley	29	21,80,416	..	..	21,80,416	2,31,17,118	..
Batala Buss	30	1,78,887	..	..	1,78,887	1,03,830	..
Chik Jhumra Chiklot	31	19,444	..	..	19,444	18,91,114	..
Lyallpur Jaranwala	32	—6,810	..	..	—6,810	15,39,115	..
Lyallpur Jaranwala	33	4,08,345	..	..	4,08,345	17,23,077	..
Kalabagh Bridge	34	8,88,297	..	..	8,88,297	29,20,185	..
Chunab Khasab	35	27,87,758	..	..	27,87,758	1,08,89,009	..
Rohit K Gohana Panipat	36	9,363	..	..	9,363	21,51,560	..
Sind Left Bank Fardes	37	26,25,032	..	..	26,25,032	28,67,551	..
Construction Accounts Office	38	—21,968	..	..	—21,968	2,718	..
Burma—							
Minbu Pakokku	40	27,57,196	..	..	27,57,196	57,18,406	..
Irrawaddy Bridge Sagar	41	19,25,387	..	..	19,25,387	49,00,160	..
Pyawbun Tangdwingyi	42	9,136	..	..	9,136	70,03,409	..
Se-yi Ye-u	43	—872	..	..	—872	13,81,351	..
Pegu Kayan	44	5,284	..	..	5,284	54,20,097	..
Nandalay Madaya	45	43,519	..	..	43,519	1,68,952	..
Tangdwingyi Kyaukpadaung	46	14,79,750	..	..	14,79,750	92,55,135	..
Hobo Shwongun	47	24,300	..	..	24,300	29,03,480	..
Kayan Thongwa	48	1,22,547	..	..	1,22,547	1,22,547	..
Myingyay Ntogyi Paleik	49	7,86,010	..	..	7,86,010	63,91,445	..
Nyaunglobin Madauk	50	2,50,906	..	..	2,50,906	1,06,406	..
TOTAL		3,70,55,788	..	..	3,70,55,788	10,97,11,571	..
Carried over		20,95,47,419	..	—1,17,587	20,94,29,832	3,35,12,08,022	59,95,982

(a) Includes Southern Shan States and Burma Extensions.

on the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1929-30.

TO END OF THE YEAR.

No. of Item.	TO REVENUE AS NON RAILWAY PROGRAMME.	EXPENDITURE CHARGED TO FAMILIAR RAILWAYS AND INSURANCE	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUES.	TOTAL CONSTRUCTION EXPENDITURE. Columns 8, 9 AND 10	LIABILITIES INCURRED IN PURCHASE OF RAILWAYS. Account No. 26B, Column 12 (Shilling converted into Rs. at £1=Rs. 18½.) (b)	REDEMPTION OF LIABILITIES IN Column 12, Account No. 26B, Columns 7 and 11 (Shilling converted into Rs. at £1=Rs. 18½.)	TOTAL CAPITAL AT CLOSE Columns 11 AND 12 MINUS 13.
	8	9	10	11	12	13	14
	R	R	R	R	R	R	R
1	1,56,240			4,56,260			4,56,260
2	80,90,011,111			5,99,06,911	61,86,97,310	13,73,89,874	1,39,60,5,577
3	12,88,95,504	21,29,950	9,72,507	13,22,97,961	6,57,14,040	1,29,82,000	48,5,84,101
4	66,74,11,280	"	13,10,570	65,88,01,050	(b) 63,15,4,518	14,85,70,787	1,14,97,98,735
5	88,20,82,128	"	1,83,28,028	93,11,90,451	18,37,83,720	6,08,32,427	1,05,74,50,744
6	99,02,180	"	"	99,02,180	"	"	99,02,180
7	74,12,207	"	"	74,12,207	"	"	74,12,207
8	30,06,80,464	"	"	30,06,80,464	"	"	30,06,80,464
	3,16,74,57,433	21,29,950	5,11,11,100	3,21,41,48,164	1,53,08,19,838	86,48,54,788	4,37,03,328
9	3,94,72,187			3,94,72,187	"	"	3,94,72,187
10	2,18,70,500	"	"	2,08,70,566	"	"	2,08,70,566
11	22,71,977	"	"	22,74,977	"	"	22,74,977
12	81,08,719	"	"	81,68,719	"	"	81,68,719
13	25,85,997	"	"	25,83,997	"	"	25,85,997
14	30,31,156	"	"	30,34,956	"	"	30,31,156
15	80,40,497	"	"	80,10,487	"	"	80,41,487
16	17,21,194	"	"	17,21,194	"	"	17,21,194
17	2,78,888	"	"	2,78,888	"	"	2,78,888
18	2,17,093	"	"	2,17,093	"	"	2,17,093
19	28,94,803	"	"	28,94,803	"	"	28,94,803
20	11,81,329	"	"	11,81,329	"	"	11,81,329
21	1,21,555	"	"	1,21,555	"	"	1,21,555
22	2,85,673	"	"	2,85,673	"	"	2,85,673
23	1,87,265	"	"	1,87,265	"	"	1,87,265
24	98,640	"	"	98,640	"	"	98,640
25	2,98,603	"	"	2,98,603	"	"	2,98,603
26	61,30,153	"	"	61,30,153	"	"	61,30,153
27	28,16,228	"	"	28,16,228	"	"	28,16,228
28	16,00,962	"	"	16,00,962	"	"	16,00,962
29	2,94,17,108	"	"	2,94,47,188	"	"	2,94,47,188
30	18,08,830	"	"	18,08,830	"	"	18,08,830
31	18,91,544	"	"	18,91,544	"	"	18,91,544
32	15,39,115	"	"	15,39,115	"	"	15,39,115
33	17,23,077	"	"	17,23,077	"	"	17,23,077
34	29,20,185	"	"	29,20,185	"	"	29,20,185
35	1,08,89,069	"	"	1,08,89,069	"	"	1,08,89,069
36	24,54,570	"	"	24,54,570	"	"	24,54,570
37	28,67,551	"	"	28,67,551	"	"	28,67,551
38	2,718	"	"	2,718	"	"	2,718
39		"	"		"	"	
40	57,18,406	"	"	57,18,406	"	"	57,18,406
41	49,80,690	"	"	49,80,690	"	"	49,80,690
42	70,08,969	"	"	70,08,969	"	"	70,08,969
43	13,84,351	"	"	13,84,351	"	"	13,84,351
44	54,29,097	"	"	54,29,097	"	"	54,29,097
45	13,68,952	"	"	13,68,952	"	"	13,68,952
46	92,55,155	"	"	92,55,155	"	"	92,55,155
47	26,63,486	"	"	26,63,486	"	"	26,63,486
48	14,22,918	"	"	14,22,918	"	"	14,22,918
49	83,69,645	"	"	83,69,645	"	"	83,69,645
50	12,06,494	"	"	12,06,494	"	"	12,06,494
	19,97,41,571	"	"	19,97,41,571	"	"	19,97,41,571
	3,35,71,98,004	21,29,950	5,11,11,100	3,41,07,40,054	1,53,08,19,838	86,48,54,788	4,57,66,74,869

(b) A sum of Rs. 2,578,000 representing the Great Indian Peninsula Railway Company's share capital paid off during 1925-26 has been converted at the average rate of exchange relating to that year.

B. and BB.—Railway Capital and Revenue Accounts.

No. 25.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

Class and name of Railway.	No. of item	EXPENDITURE DURING THE YEAR.				EXPENDITURE NOT CARRIED	
		TOTAL CONSTRUCTION OUTLAY DURING 1929-30	REDEMPTIONS INCURRED IN PURCHASE OF RAILWAYS (Settling converted into Rs at 21=Rs 131)	REDEMPTION OF LIABILITIES INCURRED IN PURCHASE OF RAILWAYS (Settling converted into Rs at 21=Rs 131)	GRAND TOTAL	Direct (Government outlay).	Capital contributed by companies or Indian States, Column 15 of Account No. 25A.
1		2	3	4	5	6	7
CENTRAL—contd.							
Commercial—Brought forward		20,95,47,419	...	1,17,587	20,94,29,832	3,35,12,04,022	50,95,982
State Railways worked by Companies—							
<i>Open lines.</i>							
Assam Bengal, Part I	51	21,355	...	...	21,355	...	...
Assam Bengal, Part II	52	41,77,200	...	...	41,77,200	16,86,00,450	3,60,87,021
Bengal Nagpur	53	1,03,15,974	...	...	1,03,15,974	57,55,10,113	10,53,13,388
Bezwada Ratan ion	54	1,4,204	...	...	1,4,204	177,3,550	...
Bombay, Baroda and Central India	55	1,41,52,293	...	...	1,41,52,293	48,34,51,054	2,40,00,484
Jodhpur	56	88,034	...	...	88,034	66,29,315	...
Lucknow-Bareilly (R. and K.)	57	90,313	...	...	90,313	1,10,05,004	...
Madras and Southern Mahratta	58	1,52,16,020	...	...	1,52,16,020	24,18,91,380	10,07,07,745
South Indian	59	1,08,37,090	...	...	1,08,37,090	15,82,07,117	(a) 4,86,91,380
Cooroot Ootacamund	60	33,802	...	...	33,802	50,00,927	...
Tinnevely Quilon (B. S.)	61	1,11,000	...	...	1,14,900	56,70,551	...
Tinnevely Quilon (I. S. S.)	62	1,211	...	...	1,214	1,38,73,555	...
Tirhoot (B. and N. W.)	63	8,69,595	...	...	9,00,705	8,26,00,805	88,70,415
Dhone Kurnool	64	35,500	...	...	35,500	10,18,157(4)	...
Total		6,21,98,663	..	..	6,24,08,003	1,75,50,59,781	32,18,70,420
<i>Constructions</i>							
Assam Bengal—							
Sancoa Mairabari	65	8,00,613	...	...	8,00,613	20,10,075	...
Sibsagar Road Khowang	66	19,309	...	...	19,309	31,78,872	...
Nethakona Mahaganj	67	1,00,255	...	...	1,00,255	19,18,587	...
Farakka Badulpur Jorhat	68	42,540	...	...	42,540	31,22,581	...
Feni Boloum	69	3,80,462	...	...	3,80,462	13,92,681	...
Chitragong Dhoobari	70	22,83,203	...	...	22,83,203	23,56,024	...
Shahtaganj Bhalla	71	3,68,487	...	...	3,68,487	12,01,701	...
Karimganj Longai Valley	72	1,31,051	...	...	1,31,051	31,43,120	...
Chitragong Nazirhat	73	7,04,370	...	...	7,04,370	18,52,170	...
Shahtaganj Mahaganj	74	78,142	...	...	78,142	8,33,891	...
Megna Bridge	75	835	...	...	835	835	...
Bombay, Baroda and Central India—							
Samri Dehej	76	—6,83,897	...	...	—6,83,897	...	...
Borivli Vudtal	77	—1,82,408	...	...	—1,82,408	...	...
Vasad Katra	78	9,59,447	...	...	9,59,447	15,92,411	...
Mavera Virpur	79	—1,475	...	...	—1,475	...	...
Jambuser Kavi	80	—5,84,860	...	...	—5,84,860	...	...
Bezwada—							
Dhone Kurnool Extension	81	—6,416	...	...	—6,416	15,30,554	...
Madras and Southern Mahratta—							
Niladavolu-Narasapur	82	—27,720	...	...	—27,720	09,02,905	...
Coconada Kottapalli	83	14,41,134	...	...	14,41,134	42,32,152	...
Gudivada Bhimavaram	84	1,78,045	...	...	1,78,045	40,72,979	...
Guntur Gurzala Macherla	85	13,56,354	...	...	13,56,354	44,23,021	...
Kanniballi Swamiballi	86	—487	...	...	—487	5,75,772	...
Ilotgi Sholapur	87	—5,856	...	...	—5,856	7,55,052	...
Bengal Nagpur—							
Raipur Vizianagram	88	92,20,809	...	...	92,20,809	2,96,87,074	...
Gudlitangor Branch	89	978	...	...	978	2,04,591	...
Tirhoot (B. and N. W.)—							
Mashrak Thawe Extension	90	10,42,800	...	...	10,42,800	11,40,572	...
Carried over							
		8,01,28,070	...	...	8,01,28,070	1,88,22,08,211	82,48,70,420
		20,95,47,419	...	1,17,587	20,94,29,832	3,35,12,08,022	50,95,982

(a) Includes Rs. 5,27,170 on account of Suramangalam Sulem Railway and Rs. 60,83,448 on account of Tanjore District Board Railway brought into the account without financial adjustment.

(b) Includes Rs. 10,12,587 transferred from Madras and Southern Mahratta Railway without financial adjustment.

on the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1929-30—*contd.*

TO END OF THE YEAR

IN REVERSE AS NOW RAILWAY PROGRAMME							
No. of Item.	TOTAL.	EXPENDITURE CHARGED TO LAWYER'S FEES AND INSURANCE.	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUES	TOTAL CONSTRUCTION EXPENDITURE COLUMNS 8, 9 AND 10.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS Account No. 26B, Column 12 (Sterling converted into Rs at £1 = Rs. 13½).	REDEMPTION OF LIABILITIES IN Column 12 Account No. 26B, Columns 7 and 11 (Sterling converted into Rs at £1 = Rs. 13½).	TOTAL CAPITAL AT CLOSE COLUMNS 11 and 12 SUMMARY 13.
8	9	10	11	12	13	14	
R	R	R	R	R	R	R	
3,35,71,00,004	24,29,050	5,11,11,100	3,41,07,40,054	1,53,08,19,533	36,48,84,788	4,57,56,74,899	
51	...	...	...	...	...	...
52	20,47,0,071	...	...	20,47,06,071	...	20,47,06,071
53	15,08,29,502	2,00,20,130	...	71,17,58,982	...	71,17,58,982	
54	17,4,4550	...	...	17,68,550	...	17,68,550
55	50,84,55,108	1,22,15,033	...	62,06,00,461	10,40,92,040	71,46,92,491	
56	65,38,345	...	15,43,252	83,71,627	...	83,71,627	
57	1,10,05,604	...	35,83,456	1,54,89,120	...	1,54,89,120	
58	31,94,02,105	2,43,02,114	20,12,242	36,89,16,461	20,01,01,540	54,86,1,088	
59	20,71,98,836	61,54,974	...	21,36,62,610	7,83,48,120	29,00,01,730	
60	50,66,927	...	...	50,66,927	...	50,66,927
61	53,70,251	...	...	53,70,251	...	53,70,251
62	1,38,73,555	...	...	1,38,73,555	...	1,38,73,555
63	9,18,01,200	18,60,610	...	9,33,61,830	...	9,33,61,830	
64	10,48,167	...	...	10,48,167	...	10,48,167
	2,48,08,30,251	7,57,91,101	74,88,960	2,16,40,60,342	47,05,42,900	2,60,92,75,929	
65	20,40,075	...	...	20,40,075	...	20,40,075
66	81,78,872	...	...	81,78,872	...	81,78,872
67	19,15,587	...	...	19,15,587	...	19,15,587
68	81,22,651	...	...	81,22,651	...	81,22,651
69	18,02,601	...	...	18,02,601	...	18,02,601
70	28,56,624	...	...	28,56,624	...	28,56,624
71	12,01,701	...	...	12,01,701	...	12,01,701
72	81,43,120	...	...	81,43,120	...	81,43,120
73	18,52,170	...	...	18,52,170	...	18,52,170
74	8,33,891	...	...	8,33,891	...	8,33,891
75	835	...	...	835	...	835
76	...	...	...	...	...	...
77	...	...	...	...	...	...
78	16,92,411	...	...	16,92,411	...	16,92,411
79	...	...	...	...	...	...
80	...	...	...	...	...	...
61	15,39,554	...	...	15,39,554	...	15,39,554
82	69,02,965	...	...	69,02,965	...	69,02,965
83	42,52,152	...	...	42,52,152	...	42,52,152
84	40,72,879	...	...	40,72,879	...	40,72,879
85	44,28,021	...	...	44,28,021	...	44,28,021
86	5,75,772	...	...	5,75,772	...	5,75,772
87	7,55,062	...	...	7,55,062	...	7,55,062
88	2,96,87,074	...	...	2,96,87,074	...	2,96,87,074
89	2,04,591	...	...	2,04,591	...	2,04,591
90	11,46,572	...	...	11,46,572	...	11,46,572
	2,16,70,74,061	7,57,91,161	74,58,480	2,24,08,08,802	47,65,42,900	2,68,65,24,889	
	3,35,71,99,004	24,29,960	5,11,11,100	3,41,07,40,054	1,53,08,19,533	4,57,56,74,899	

B. and BB.—Railway Capital and Revenue Accounts.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 25.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

Class and name of Railway	No of Item	EXPENDITURE DURING THE YEAR				EXPENDITURE NOT CHARGED PROVIDED IN THE	
		TOTAL CONSTRUCTION OUTLAY DURING 1929-30.	LIABILITIES INCURRED IN PURCHASE OF RAILWAYS (STERLING CONVERTED INTO RS AT 2½ = Rs. 13½).	REDEMPTION OF LIABILITIES INCURRED IN PURCHASE OF RAILWAYS (STERLING CONVERTED INTO RS AT 2½ = Rs. 13½).	GRAND TOTAL.	Direct Government outlay.	Capital contributed by companies of Indian States, Column 13 of Account No 25A.
		2	3	4	5	6	7
CENTRAL—concd.		R	R	R	R	R	R
Commercial Lines—Brought forward		20,45,17,419	..	-1,17,587	20,44,20,832	3,35,12,03,022	59,97,982
State Railways worked by Companies—concd.							
Brought forward		8,01,28,070	..	...	8,01,28,070	1,83,22,08,241	32,48,70,420
Indian—							
Vilupuram Trichinopoly	91	2,30,030	...	..	2,30,030	1,87,70,761	5,89,339
Vandunagai-Tenkasi	92	-48,890	...	..	-48,890	68,98,557	..
Shorann-Nilambur	93	16,718	...	..	16,718	79,49,290	..
Dindigul-Pollachi	94	-21,897	...	..	-21,897	78,38,053	..
Vridhachalam-Chidambaram	95	13,381	...	..	13,381	25,24,401	..
Pollachi-Palghat	96	24,58,444	...	..	24,58,444	20,08,832	..
Mayavaram-Tranquebar	97	1,43,968	...	..	1,43,968	20,80,210	...
Arantangi-Karakudi-Manamadurai	98	-1,04,348	..	...	-1,04,348	..	..
Trichinopoly-Manamadurai	99	27,21,201	...	..	27,21,201	98,46,528	...
Madurai-Bodinayakanur	100	1,20,543	...	..	1,20,543	53,48,213	..
Salem-Attur-Vridhachalam	101	81,61,061	...	..	81,61,061	54,71,758	..
Salem-Mettur-Dam	102	1,15,025	...	..	1,15,025	13,20,061	..
TOTAL		8,89,68,506	...	...	8,89,68,506	1,90,28,18,407	32,51,59,759
Miscellaneous items.							
Abandoned Projects	103	...	..	..	...	27,02,831	...
Miscellaneous	104	4,74,546	...	...	4,74,546	2,86,11,651	5,42,386
TOTAL COMMERCIAL		41,80,90,271	..	-1,17,587	20,88,72,684	4,22,00,000	33,10,58,127
Strategic Lines.							
Open lines.							
North Western	105	13,66,570	...	..	13,66,570	8,41,76,067	..
Frontier Railway Reserve	106	-54,834	...	..	-54,834	82,44,170	..
Campbellpur Railway Reserve	107	1,30,827	...	..	1,30,827	8,88,632	...
Constructions.							
Hindubagh-Fort Sandeman	108	...	...	..	..	18,73,409	...
Zhob Valley Extension	109	7,94,866	...	..	7,94,866	55,26,434	...
Khyber	110	6,06,675	...	..	6,06,675	3,08,65,480	...
TOTAL STRATEGIC		28,48,404	...	...	28,48,404	33,16,71,022	..
TOTAL CENTRAL		30,18,38,675	..	-1,17,587	30,17,16,088	5,61,71,66,833	33,19,58,127
Provincial Governments.							
Government of Assam (Jorhat) (Reserved)	111	..	...	..	..	...	...
Government of United Provinces—Duntilly Sidling (Reserved)	112	...	...	..	...	...	...
TOTAL PROVINCIAL		..	..	..	..	..	..
GRAND TOTAL		30,18,38,675	..	-1,17,587	30,17,16,088	5,61,71,66,833	33,19,58,127

ABSTRACT.

Rs.

Due at Government Outlay 30,15,89,669
From Capital contributed by Companies or Indian States, vide Account No. 25A. 2,48,078
Total not charged to Revenue as provided in the Railway Programme 30,18,38,675
Add—Expenditure charged to Revenue—
 Central
 Provincial
TOTAL 30,18,38,675

on the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1929-30—*concl.*

TO END OF THE YEAR

No. of Item.	TO REVENUE AS NOW RAILWAY PROGRAMME.	EXPENDITURE CHARGED TO PUBLIC DEBT AND INSURANCE.	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUE.	TOTAL CONSTRUCTION EXPENDITURE Column 8, 9 AND 10	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS Account No. 25B, Column 12 (Sterling converted into Rs. at £1 = Rs. 13½).	REDEMPTION OF LIABILITIES IN Column 15, Account No. 25B, Columns 7 and 11 (Sterling converted into Rs. at £1 = Rs. 13½).	TOTAL CAPITAL AT CLOSURE Columns 11 and 12 minus 17.
	TOTAL.						
	8	9	10	11	12	13	14
	R	R	R	R	R	R	R
	3,35,71,99,004	24,20,950	5,11,11,100	3,41,07,40,054	1,53,08,19,638	36,48,54,768	4,57,66,74,992
	2,15,70,78,661	7,57,91,161	74,38,980	2,24,09,08,802	47,05,42,600	2,58,27,013	2,69,56,24,389
91	1,93,06,100	.	.	1,93,06,100	...	..	1,93,06,100
92	68,38,557	...	..	68,38,557	...	..	68,38,557
93	79,49,290	.	..	79,49,290	...	.	79,49,290
94	78,38,053	..	..	78,38,053	...	..	78,38,053
95	25,24,904	..	..	25,24,904	..	...	25,24,904
96	26,08,832	...	...	26,08,832	...	...	26,08,832
97	30,80,219	..	..	30,80,219	..	..	30,80,219
98	.	..	..	..	...	..	..
99	98,46,528	...	.	98,46,528	...	...	98,46,528
100	53,48,213	...	..	53,48,213	...	...	53,48,213
101	54,71,758	...	..	54,71,758	...	...	54,71,758
102	13,26,951	...	...	13,26,951	...	...	13,26,951
	2,22,82,78,066	7,57,91,161	74,38,980	2,31,15,08,207	47,05,42,600	2,58,27,013	2,75,67,28,794
108	27,02,881	4,39,086	84,499	32,26,416	...	...	32,26,416
104	2,98,13,437	...	..	2,98,13,437	...	.	2,98,13,437
	5,61,74,13,338	7,56,60,197	5,96,34,579	5,75,47,68,114	2,00,13,62,238	89,02,11,801	7,35,59,38,546
105	28,41,76,067	...	...	28,41,76,067	...	...	28,41,76,067
106	82,44,170	...	23,00,378	1,05,44,54	...	...	1,05,44,548
107	8,85,562	...	...	8,85,562	...	...	8,85,562
108	18,73,909	...	...	18,73,909	...	...	18,73,909
109	55,26,434	...	...	55,26,434	...	...	55,26,434
110	3,08,65,480	...	...	3,08,65,480	...	...	3,08,65,480
	83,15,71,622	..	23,00,378	38,38,72,000	...	...	38,38,72,000
	5,94,90,64,060	7,86,60,197	6,09,34,957	6,08,86,60,114	2,00,13,62,238	89,02,11,801	7,69,68,10,546
112	...	...	13,22,074	13,22,074	...	...	13,22,074
113	...	...	1,39,189	1,39,189	...	...	1,39,189
	...	..	11,61,268	14,61,268	..	...	14,61,268
	5,94,90,64,080	7,86,60,197	6,23,96,220	6,09,11,21,277	2,00,13,62,238	89,02,11,801	7,70,12,71,509

No. 25A.—DETAILED ACCOUNT OF CAPITAL CONTRIBUTED BY COMPANIES AND BY INDIAN STATES TOWARDS OUTLAY ON STATE RAILWAYS during and to end of the year 1929-30.

This account shows in detail the amounts of Share Capital, Debenture and Debenture Stock contributed by the several Companies, during and to end of the year.

RAILWAYS.	DURING THE YEAR 1929-30						TO END OF THE YEAR 1929-30.						REMARKS.
	Share Capital.	DEBENTURES AND DEBENTURE STOCK.		Total, converted into Rs. at average rate.	Contribution from Indian States.	Total.	Share capital.	DEBENTURES AND DEBENTURE STOCK.		Total, converted into Rs. at contract rate.	Contribution from Indian States.	Total.	
		Nominal amount.	Cash received.					Nominal amount.	Cash received.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Assam Bengal	£	£	£	R	£	R	£	£	£	R	R	R	
Bengal Nagpur	1,500,000	...	1,500,000	730,900	738,992	3,60,87,021	..	3,60,87,021	
Bombay, Baroda and Central India	3,000,000	...	3,000,000	4,190,500	4,119,763	10,53,13,886	...	10,53,13,886	
Madras and Southern Mahratta	150,750	—3,45,663	150,750	1,000,000	959,364	1,64,00,464	85,00,000	2,49,00,464	
South Indian	3,500,000	...	3,500,000	3,901,000	8,916,804	10,07,07,745	..	10,07,07,745	
South Bihar	5,89,339	...	2,713,248	2,691,494	4,15,33,778	50,48,952	4,65,82,730	
Tirhoot (B. N.)	899,732	...	899,732	...	...	59,85,082	..	59,85,082	
Readjustment of Capital contributed by Railway Companies in England at the average rates of exchange	661,500	661,500	88,70,441	..	88,70,441	
Total	2,48,478	5,50,000	13,77,115	13,07,917	21,54,11,175	1,05,48,952	22,59,60,127	

(a) Includes Rs. 12,40,443 on account of outlay on Tanjore District Board Railway and Rs. 3,71,000 on account of outlay on the Bangalore Railway from 1st April 1929 to 31st March 1930.

ACCOUNT No. 25 B.*Statement of the Liability involved in the Purchase on the State of the Capital of the old Guaranteed Railway Companies.*

This account sets forth statistically in detail the manner in which the purchase of each railway was effected, the methods actually employed varying in the case of individual railways. The main methods of purchase were :—

- (a) By the issue of India Stock in part exchange for Share Capital of the Companies and the taking over of Debentures and Debenture Stock as State liability.
- (b) By the issue of New Companies' Stock in part exchange for old Companies' Capital.
- (c) By the issue of Terminable Annuities extending over a series of years in part exchange for Share Capital of the Companies.
- (d) By the issue of India Stock in exchange for a portion of the Debenture Stock taken over under (a) and of the Terminable Annuities exchanged for Share Capital under (c).
- (e) By the issue of New Companies' Stock in exchange for a portion of the Terminable Annuities exchanged for Share Capital under (c).
- (f) By cash payment.

2. As explained in the notes on Account No 25, the Railway Capital Account is to be debited permanently with the balance on the 31st March 1924 of the capital liability involved in the purchase of Railways which is being redeemed through Annuities and Sinking Funds, excluding the Discount Sinking Fund of the Oudh and Rohilkund Railway the redemption of which will continue to be a charge against Railway Revenues. Consequently the redemption of capital after 31st March 1924 has not been taken into account in arriving at the liability incurred in the purchase of railways for the purpose of calculating the capital at charge

No. 25-B.—STATEMENT of LIABILITY involved in the PURCHASE by the STATE of the OLD GUARANTEED RAILWAY COMPANIES.

Name of Railway.	Cash paid in purchase or in discharge of India Bonds appropriated to discharge of Debentures or Share Capital.	Debenture stock outstanding.	LEAD STOCK ISSUED OR APPROPRIATED IN EXCHANGE FOR.			Portion of amounts received at exchange for old Company's Capital.	New Company's Share Capital at exchange for portion of old Company's Capital.	New Company's Share Capital at exchange for portion of old Company's Capital.	TERMINABLE ANNUITIES		Total initial liabilities, columns 1 to 6 and 7 to 10.	Total undischarged liabilities, columns 11, 12, 13, 14, 15, 16, 17 and 18.
			Share Capital.	Debentures and Debenture Stock.	Terminals and Annulments.				Initial amounts undergoing redemption.	Amount referred to in the March 1924.		
	£	£	£	£	£	£	£	£	£	£	£	£
State Railways Bengal (including Central)	612,868	348,666	612,160	67,713	641,054	316,109	...	...	2,849,847	650,041	4,932,308	(a) 3,966,153
Indian (including Oudh Rohilkund)	...	1,435,650	5,243,778	8,665,880	7,574,856	4,605,474*	...	...	25,467,634	8,464,419	48,277,298	(b) 87,207,405
Indian Peninsula Rail- road (including Indian Railway)	7,998,310	2,701,450	624,711	8,263,216	...	...	...	...	33,109,218	10,767,809	47,398,806	(c) 36,829,986
Western old Sindh, Jabal and Delhi Rail- ways	...	...	...	...	4,911,031	2,595,624	...	...	9,097,908	1,968,883	14,009,529	(d) 9,447,022
Total	8,611,073	4,485,766	6,280,649	11,886,809	13,027,081	7,517,207	...	...	70,524,807	19,842,192	114,815,975	87,449,576
State Railways Bengal and Central Railways	...	...	10,088,146	2,467,757	...	...	...	2,000,000	...	...	14,556,903	(e) 14,556,903
Indian and Southern Mah- arashtra (old Madras) Railway	1,298,353	...	...	894,712	...	...	1,500,000	...	11,319,538	1,899,656	15,007,623	(f) 13,108,067
Indian Railway	...	425,000	3,291,781	1,079,438	...	...	...	1,000,000	...	...	5,726,169	(g) 5,726,169
Total	1,298,353	425,000	13,310,877	4,441,907	...	...	1,500,000	3,000,000	11,319,538	1,899,656	35,290,695	33,391,169
									87,941,785	21,748,678	150,106,630	129,840,745

Liability taken after an redemption	Liability outstanding on 31st March 1900	Liability taken after an redemption	Liability outstanding on 31st March 1900
11,012,467	612,169	11,012,467	612,169
1,700,000	813	1,700,000	813
22,441,407	109,000	22,441,407	109,000
898,000	402,350	898,000	402,350
46,628,000	348,665	46,628,000	348,665

	82,707		82,707

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654
	801,039		801,039
	232,931		232,931
	2,100,506		2,100,506
	3,901,917		3,901,917

	541,654		541,654

is a fact is made manifestly plain, and in reply, to the question, "What is the reason of this?" the answer is, "The reason of this is, that the end of 1872 is being changed."

	Total carried over
2) With effect from the Accounts for 1946 the value of the Reserve Account exceeds the value of the Accounts for 1946, contained in 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615,	

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No. 25C.—SUMMARY OF CAPITAL EXPENDITURE ON STATE RAILWAYS.

This statement is a summary of the capital expenditure on the construction and purchase of railways year by year from the commencement, under the several heads of expenditure exhibited in account No. 25. It needs no further explanation.

EXPENDITURE ON STATE RAILWAYS IN INDIA PROVIDED IN THE BUDGET FROM 1901									
Year.	Direct Government outlay	From Capital contributed by Companies and Indian States (Acct No 25-A)	Total	Expenditure charged to Finance Relief and Insurance	Expenditure provided from Contingent and Provincial Revenues (Acct No. 25)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No 25 B) Converted into Rs. at Rs. 15 = Rs. 10	Grand Total Capital at Charge	REMARKS.
1	2	3	4	5	6	7	8	9	10
Prior to 1876-77.	Rs. 12,36,08,565	..	Rs. 12,36,08,565	..	..	Rs. 12,36,08,565	..	Rs. 12,36,08,565	
1876-77	2,99,56,065	..	2,99,56,065	..	77,643	3,00,33,708	..	3,00,33,708	(a) Includes Madras Southern and Mysore St. Railway transactions prior to 1898-99, which the distribut for previous years not available
1877-78	1,18,11,105	..	1,18,11,105	..	2,79,000	4,20,90,705	..	4,20,90,705	
1878-79	3,30,02,010	..	3,30,02,010	..	68,010	3,63,70,020	..	3,63,70,020	
1879-80	3,37,59,255	..	3,37,59,255	..	1,89,76,130	4,77,33,385	40,59,04,417	5,13,09,802	
1880-81	3,07,60,000	..	3,07,60,000	..	2,45,42,220	5,53,02,880	—8,08,040	5,14,94,840	
1881-82	2,28,15,930	..	2,28,15,930	68,15,025	87,82,175	3,31,52,430	—1,10,400	3,33,06,030	(b) Includes Rs. 5,27,1 brought into the account without financial adjustment on account of the Sumatran Siam Railway taken over from the Siam Railway Board.
1882-83	2,03,91,915	..	2,03,91,915	—13,71,280	32,14,905	2,23,05,630	—89,333	2,22,16,297	
1883-84	8,04,70,905	..	8,04,70,905	1,19,2,400	10,65,135	3,85,28,520	—75,000	3,84,53,520	
1884-85	3,52,61,500	..	3,52,61,500	9,61,565	26,35,005	4,73,61,120	5,77,79,027	10,51,40,147	
1885-86	1,71,22,500	..	1,71,22,500	58,90,005	63,20,550	5,93,38,815	—8,50,813	5,81,88,002	
1886-87	5,11,66,435	..	5,11,66,435	19,59,995	18,30,705	5,52,97,395	18,15,01,147	23,08,01,542	(c) Includes Rs. 5,77,1 representing the Indian Petroleum Company's share capital converted at average rate of exchange in the accounts for 1920
1887-88	—15,77,060	5,18,88,517	5,03,11,457	..	8,09,400	5,11,15,000	—4,23,200	4,86,92,708	
1888-89	3,50,98,922	..	3,50,98,922	..	2,24,010	4,28,7,481	—24,98,867	4,03,75,014	
1889-90	1,39,25,391	30,595	1,39,55,986	..	49,725	1,40,1,704	13,52,70,293	17,02,93,097	
1890-91	1,15,34,428	..	1,15,34,428	..	—11,780	4,15,23,898	7,32,56,853	11,47,81,751	
1891-92	2,88,03,714	..	2,88,03,714	48,17,955	16,32,330	4,32,81,001	—27,48,307	4,05,32,694	(d) Includes Rs. 69,30, brought into the account without financial adjustment on account of Tanjore District Ry Railway taken over from the District Board
1892-93	3,80,57,121	5,15,005	3,85,72,126	98,14,680	33,94,860	5,76,17,059	—28,39,107	5,48,08,552	
1893-94	5,20,84,551	7,01,13,86	5,27,85,417	1,00,00,545	7,30,020	1,31,52,101	—29,33,027	1,02,19,074	
1894-95	4,72,45,325	81,00,080	4,83,45,405	65,08,075	1,90,005	5,41,00,175	—30,31,207	5,10,68,968	
1895-96	8,71,32,580	1,36,2,207	8,72,68,787	52,08,075	76,605	5,61,33,007	—30,77,418	5,30,55,589	
1896-97	3,12,11,029	4,58,90,105	3,16,61,134	..	1,27,500	7,72,37,724	—31,00,007	7,40,08,057	
1897-98	5,20,98,411	2,86,10,357	5,23,08,768	..	37,925	8,06,7,093	—38,01,003	7,73,78,600	
1898-99	6,85,17,234	75,08,123	7,10,25,357	60,03,525	14,535	7,79,68,417	—34,89,813	7,44,78,604	
1899-00	5,00,73,37	2,19,04,310	5,02,77,687	..	35,840	7,80,12,957	—36,05,133	7,53,07,824	
1900-01	3,27,55,311	4,10,34,017	3,27,89,328	..	—7,81,020	7,30,08,941	5,18,73,881	12,17,43,822	
1901-02	6,07,74,757	1,76,08,888	6,24,83,645	..	—10,00,635	7,72,13,010	—83,85,207	6,88,27,743	
1902-03	6,18,75,090	3,18,82,704	6,37,57,794	2,1375	8,19,885	9,41,02,954	—86,02,333	8,54,40,621	
1903-04	9,08,12,853	—8,008	9,08,04,845	11,49,075	3,08,260	9,21,50,770	—80,83,787	8,31,56,983	
1904-05	7,57,13,175	2,63,64,540	7,59,77,715	17,37,180	93,750	10,69,08,015	—93,05,440	9,76,03,505	
1905-06	18,02,21,570	2,48,71,005	18,50,92,575	8,29,170	1,07,925	15,60,32,070	10,01,44,020	34,61,77,590	
1906-07	14,08,76,885	—17,780	14,08,59,105	51,680	46,540	14,08,58,795	—40,51,720	13,68,07,075	
1907-08	12,51,51,786	3,15,87,867	12,67,39,653	98,415	—29,09,625	15,38,48,443	1,82,33,561	17,20,82,004	
1908-09	6,92,58,825	7,04,22,405	7,01,81,230	1,053	6,225	14,86,88,598	15,92,11,000	30,79,00,198	
1909-10	8,87,29,120	2,70,97,590	12,08,26,710	1,80,225	18,090	12,10,25,925	—1,29,92,933	10,86,32,992	
1910-11	11,88,91,275	3,44,14,170	15,83,05,445	5,53,425	11,925	15,88,70,795	6,58,28,253	21,90,90,048	
1911-12	11,83,19,630	..	11,83,19,630	6,64,125	12,540	11,90,96,295	—1,33,52,093	10,56,44,202	
1912-13	14,08,16,745	76,21,895	14,84,38,640	6,21,185	63,900	14,91,28,895	—1,44,84,880	13,46,44,015	
1913-14	11,18,00,888	7,18,11,825	18,36,12,713	1,28,840	21,210	18,32,62,063	—1,48,89,507	16,83,72,556	
1914-15	11,80,14,896	5,98,88,795	17,29,03,691	—19,665	6,865	17,29,17,911	—1,56,88,040	15,72,29,871	
1915-16	1,09,12,958	4,79,35,690	4,78,78,648	—2,895	18,945	6,78,84,590	—1,84,88,973	5,44,55,723	
1916-17	2,98,05,485	—1,25,000	2,96,80,485	—7,140	33,060	2,97,06,405	—1,80,85,073	1,16,20,432	
1917-18	5,88,72,474	—2,11,74,250	8,79,88,125	—300	—11,493	3,78,85,425	—2,06,49,360	1,72,36,065	
1918-19	8,05,75,044	—1,99,30,074	6,06,44,970	—285	80,642	6,07,25,827	—1,88,08,187	4,19,22,140	
1919-20	14,87,99,287	—57,09,050	14,80,90,237	..	1,01,240	14,81,94,486	—1,94,55,213	12,87,39,273	
1920-21	26,46,14,40	—57,18,214	25,89,23,190	—60,841	19,08,447	25,08,35,706	—2,18,83,200	23,89,52,506	
1921-22	22,40,38,085	..	22,40,38,085	..	36,02,782	22,83,03,711	—2,05,56,360	21,27,47,431	
1922-23	18,81,19,868	—35,07,464	18,46,12,404	..	59,48,019	19,05,60,423	—1,97,52,733	17,07,07,690	
1923-24	44,00,00,266	—26,06,97,803	20,89,02,463	..	—1,09,43,823	19,70,58,680	—1,82,79,880	18,37,79,200	
1924-25	18,79,45,395	—5,87,23,702	13,42,21,693	..	57,770	13,42,79,468	—1,25,810	13,41,53,658	
1925-26	19,80,58,752	—5,44,081	19,25,12,761	..	31,697	19,25,44,398	—1,81,707	19,24,22,691	
1926-27	20,85,02,680	—2,63,14,150	20,22,78,530	..	—5,57,326	20,77,12,138	—1,08,687	20,76,03,451	
1927-28	33,14,08,843	..	33,14,08,843	..	—3,373	33,57,55,974	—1,02,047	3,57,03,027	
1928-29	20,84,91,954	—3,29,56,439	20,05,06,515	..	—34	20,05,06,481	—1,08,403	20,08,97,998	
1929-30	20,15,89,090	2,43,876	20,18,32,966	..	..	20,18,32,966	—1,17,587	20,17,15,379	
TOTAL	5,61,71,06,888	38,19,58,127	5,04,00,64,960	7,86,00,197	6,28,96,220	6,09,01,21,877	1,61,11,50,482	7,70,12,71,860	

No. 25-D.—STATEMENT SHOWING MANUFACTURING OPERATIONS OF RAILWAYS during the year 1929-30.

This account shows in detail the actual results of manufacturing operations during the year and needs no further description.

Name and class of Railway	DEBITS DURING THE YEAR										CREDIT DURING THE YEAR					Balance at end of the year
	I		II		III		IV		V		VI		VII		Total credits during the year	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
State Railways worked by State—																
Eastern Bengal	21,06,722	1,71,00,910			5,46,236		12,91,007				1,48,45,163		22,38,750		2,03,27,869	17,18,989
East Indian	67,79,216	1,97,20,892	3,12,40,541		15,91,478		20,89,280				1,06,18,755		73,27,428		6,88,87,074	65,32,668
North Western	57,71,632	1,00,11,801	2,08,10,244		48,13,271		10,44,194				11,54,038		10,38,580		11,75,507	51,09,978
Great Indian Peninsula	9,75,017	1,81,08,152	1,67,90,086		30,33,591		18,146				8,475		5,7019		9,030	10,56,348
Burma	—84,634	60,63,801	5,46,571		1,93,730		...				1,15,56,912		12,98,820		19,979	—1,08,889
Total	1,56,40,003	7,58,98,116	7,11,14,742		1,33,35,300		44,46,827				1,18,11,319		1,24,99,014		1,10,91,506	1,17,00,509
State Railways worked by Companies or by Indian States—																
Assam Bengal	9,30,269	6,98,799	9,16,570		31,225		24,17,845				1,16,5,220		17,14,412		30,50,21	1,181,568
Bengal Nagpur	10,72,478	89,91,400	85,00,168		7,65,191		95,495				1,70,32,716		1,01,06,000		6,72,079	1,86,28,382
Bombay, Baroda and Central India	95,811	41,60,337	40,76,231		...		3,40,315				2,19,77,421		1,67,66,342		32,68,112	1,11,157
Lucknow Bareilly (R and K.)	51,771	7,81,042			...		67,709				11,15,713		4,74,646		2,07,190	8,514
Madras and Southern Mahratta	1,88,890	1,11,99,631	71,9,316		7,30,040		25,88,803				4,82,613		69,38,876		2,90,217	3,27,508
South Indian	6,42,182	1,29,05,156			1,05,612		2,69,183				8,65,789		35,99,317		1,22,753	5,22,711
Tirhoot (B. & N. W.)	8,11,759	42,14,077			2,88,168		...				6,87,460		21,30,201		6,79,967	1,71,231
Total	38,76,680	5,42,06,368	1,97,90,886		18,77,604		1,37,13,340				71,14,476		1,32,11,120		37,50,401	41,60,011
Other Railways	1,48,441	...	...		...		82,87,801				32,45,912		...		24,742	1,11,717
GRAND TOTAL	1,99,66,104	12,00,96,725	9,09,13,627		1,52,10,913		1,15,57,109				1,68,05,092		2,57,11,084		27,26,95,128	1,10,08,627

† Includes charges for carriages and wagon workshops Road Gauge.

No. 25-E.—STATEMENT showing STORES TRANSACTIONS of RAILWAYS during the year 1929-30.

This account shows in detail the actual results of stores transactions during the year and needs no further description.

Name and class of the Railway	Balance at commencement of the year.	EXPENDITURE DURING THE YEAR.					INCOME DURING THE YEAR.					Total (debit) during the year.	Balance at end of the year.	
		I Hapikish Stations.	II Indian purchases.	III Receipts from passenger and State	IV Material returned from works.	V Other debit.	Grand Total.	I Capital Works	II Capital maintenance expense	III Works and general administration fund	IV Sales and Transfers			
														R
<i>State Railways Worked by the State—</i>														
Western Bengal	82,01,909	37,06,853	1,12,99,198	21,07,606	14,89,030	2,60,761	1,89,02,003	2,71,08,972	22,73,082	98,91,716	62,01,451	4,52,807	1,98,10,716	82,84,256
East Indian	2,98,40,794	1,06,64,177	4,51,72,813	1,94,18,054	33,96,778	86,68,615	8,73,19,437	11,71,60,281	1,56,61,199	4,95,00,249	2,01,46,410	63,29,341	8,58,37,199	3,19,23,082
North Western	4,48,91,149	91,14,196	5,03,07,902	1,26,71,318	69,94,308	39,96,126	2,80,53,849	13,70,74,098	1,57,00,737	4,44,17,823	1,37,20,264	89,39,080	8,27,97,913	4,51,77,085
Great Indian Peninsula	2,11,27,169	1,42,20,432	2,15,04,280	95,03,638	45,59,362	35,06,090	6,92,93,712	7,44,20,881	1,45,43,635	2,30,09,171	91,87,398	23,53,207	4,90,88,701	2,53,32,180
Burma	59,63,775	76,98,286	1,07,08,981	10,22,736	3,77,207	2,53,87,630	4,63,44,860	5,13,07,635	32,42,503	87,39,297	53,37,090	3,06,71,806	4,39,90,688	53,16,947
Total	11,00,23,796	4,54,02,793	13,89,93,166	4,47,73,472	1,63,13,265	4,10,39,222	28,79,48,921	39,79,67,717	5,14,21,776	12,95,51,560	3,27,92,673	4,87,68,312	23,25,34,217	11,54,33,500
<i>State Railways Worked by Companies or by Indian States—</i>														
Assam Bengal	17,24,340	23,63,086	38,51,146	1,91,196	3,85,953	6,75,551	74,66,932	91,91,272	31,31,333	4,50,839	28,75,382	7,01,593	72,19,369	19,71,703
Bengal Nagpur	1,29,72,109	1,42,61,370	2,10,02,822	89,05,657	34,18,374	1,77,752	4,28,26,175	5,67,98,264	79,10,227	82,02,213	2,37,08,726	11,10,148	4,08,31,214	1,49,67,070
Bombay, Baroda and Central India	1,56,02,816	90,13,723	1,35,41,453	30,33,061	18,64,706	1,87,734	3,29,40,719	4,85,43,325	41,08,382	1,52,89,233	1,27,69,838	11,48,726	3,32,74,065	1,52,68,450
Lucknow-Bareilly (R. K. R.)	10,02,212	3,56,751	7,02,904	5,277	44,428	18,144	10,97,384	20,99,796	58,530	4,63,614	7,07,243	5,777	12,56,184	8,43,312
Madras and Southern Mahratta	83,88,932	95,35,691	1,25,84,346	30,18,169	14,82,403	2,53,217	2,68,90,824	3,32,74,776	22,16,232	1,40,14,036	89,16,392	9,58,791	2,30,4,371	97,28,406
South Indian	1,22,75,247	80,34,900	1,17,73,849	18,10,876	1,49,305	14,53,695	2,39,16,621	3,54,90,298	45,89,153	1,05,36,529	80,14,706	1,44,817	2,43,80,903	1,49,10,293
Tikhet (P. & N. W.)	29,40,684	18,86,008	41,46,607	9,84,404	4,00,190		73,67,149	1,03,77,883	5,99,840	25,81,27	33,10,753	19,11,817	72,08,927	31,00,903
Total	5,49,01,360	4,54,41,509	7,29,08,182	1,29,58,990	77,38,592	27,12,491	14,16,04,434	19,67,15,784	5,22,71,997	3,18,93,118	6,00,063	64,04,063	14,03,14,355	5,08,91,489
Other Railways	3,36,417	39,848	2,88,854		3,63,897	20,364	8,12,169	11,42,650	89,112	2,34,229	40,611	1,69,017	5,26,969	6,13,611
GRAND TOTAL	16,52,55,873	9,08,88,190	21,24,58,895	5,77,32,162	2,49,17,754	4,47,42,277	45,15,60,318	59,58,16,091	11,42,650	89,112	5,26,969	42,83,75,541	17,24,40,350	

No. 26.—STATEMENT of MONEY specifically provided by the Central Government for CAPITAL EXPENDITURE on RAILWAYS and of the AMOUNT expended in 1929-30.

Amount specifically provided.		Expenditure.	
	R		R
Borrowed for Railway purposes under the East India Loan Act (Accounts Nos 7 and 82) .	7,92,00,402	State Railways including State Lines worked by Companies (see Account No. 25-C) .	28,17,45,256
Capital Receipts from Railway Companies and Indian States (Account No. 25A) . . .	2,43,676	Discharge of Liabilities . . . . .	...
Appropriation from Revenue for Railways (Account No. 26) . . . . .	...	
Excess over amount specifically provided (see below)	22,23,89,597	Purchase of Lines	7,00,88,419
TOTAL .	80,18,88,675	TOTAL .	30,18,83,675

(a) The excess is accounted for as follows:—

	Rs.	Rs.
(i) Rupee Loans, issued by the Government of India (Account No. 82)	37,24,72,100	
(ii) Excess of Central Revenue over Central expenditure	26,83,598	
(iii) Net receipts under Debt, Deposits, etc., other than items included above	4,64,00,457	
		42,15,65.
<i>Deduct—</i>		
(iv) Cash Balance (increased)	18,06,08,595	
(v) Capital Expenditure (not charged to Revenue) of the Central Government on Works other than Railways	1,83,66,868	
		19,91,75,568
Total (see above)		22,23,89,597

No. 26A.—SUMMARY of AMOUNTS provided for CAPITAL EXPENDITURE ON RAILWAYS

RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS							OTHERS		
Year	Loans for Railway purposes issued under the East India Loans Act (Sterling converted into Rs. at £1 = Rs. 105)	Capital contributed by Companies and Indian States	Appropriation from Famine Grants for Amelioration of Debt (6)	Appropriation from Famine Grants for Protective Railways (6)	Appropriation from Revenue	Money of Profits on Ropes Contract	Total Resources specifically provided (Cols. 2 to 7)	Revenue Surplus (+) or Deficit (—) of the Central Government	Loans raised by the Government of India
1	2	3	4	5	6	7	8	9	10
	R	R	R	R	R	R	R	R	R
1905-06	16,11,88,613	2,48,74,005	76,83,930	8,29,170	1,07,925	...	19,46,83,043	3,13,77,810	1,00,00,000
1906-07	2,50,06,087	—17,760	49,85,745	51,830	48,540	..	3,17,34,822	2,38,40,100	1,50,00,000
1907-08	11,51,05,060	3,15,07,567	37,50,000	98,415	—29,60,625	1,68,54,060	16,41,06,677	45,00,225	2,50,00,000
1908-09	9,12,37,373	7,91,22,405	37,50,000	1,053	6,225	705	17,44,07,911	—5,60,35,650	2,00,00,000
1909-10	14,09,37,640	3,70,07,590	71,30,070	1,80,225	18,690	...	18,59,54,215	90,99,615	2,50,00,000
1910-11	8,98,64,237	3,44,14,170	90,16,425	5,51,425	11,925	..	13,36,60,212	5,00,44,305	1,50,00,000
1911-12	4,47,34,70	...	68,69,505	6,64,125	12,540	..	5,22,80,877	5,01,05,010	2,00,00,000
1912-13	4,00,00,000	76,21,005	51,48,045	6,21,165	63,990	...	5,34,55,195	4,06,14,510	4,00,00,000
1913-14	...	7,18,11,825	51,37,385	1,28,640	21,210	...	7,70,99,010	3,40,86,345	3,00,00,000
1914-15	4,38,93,338	5,98,88,695	83,01,725	—19,065	6,885	...	10,65,10,973	—2,67,79,050	5,00,00,000
1915-16	4,83,93,338	4,79,35,690	68,79,575	—2,895	18,045	...	9,78,54,648	—1,78,20,915	1,50,86,000
1916-17	..	—1,25,000	71,88,870	—7,140	33,060	..	70,89,790	11,21,72,550	6,73,00,200
1917-18	...	—2,14,74,256	97,77,090	—800	—11,408	...	—1,17,08,950	12,18,06,110	..
1918-19	...	—1,99,30,074	56,85,045	—285	80,642	..	—1,41,64,072	—3,73,06,185	..
1919-20	..	—57,09,050	...	...	1,04,249	..	—56,04,801	—23,65,28,835	21,28,52,200
1920-21	..	—57,16,214	64,26,110	—60,841	19,68,447	..	26,17,502	—20,00,85,276	30,75,72,800
1921-22	19,15,61,884	56,02,894	..	..	..	..	19,71,64,778	—27,65,01,700	40,20,10,700
1922-23	34,70,11,959	—85,07,464	..	..	..	..	34,36,04,476	—15,01,76,392	16,87,19,300
1923-24	20,58,66,305	1,02,94,684	...	...	...	...	19,55,71,621	2,38,90,758	23,97,19,600
1924-25	..	—49,26,388	..	..	..	..	—49,26,388	5,68,25,698	13,21,22,500
1925-26	...	—5,46,081	..	..	..	..	—5,46,081	3,31,18,187	30,61,17,100
1926-27	...	—2,63,14,150	...	...	...	..	—2,63,14,150	..	29,19,70,600
1927-28	9,18,22,362	—66,56,666	..	...	...	...	8,46,65,696	...	19,53,79,100
1928-29	12,18,10,569	—9,99,15,882	...	...	...	...	8,15,94,687	—31,54,002	35,03,75,300
1929-30	7,92,00,402	2,43,676	...	...	...	...	7,94,44,078	..	37,24,72,100
TOTAL	1,88,20,55,354	25,53,47,288	9,22,20,470	30,36,722	—4,77,845	1,68,54,825	2,19,06,45,809	—9,04,14,111	2,77,30,66,500

*When a loan under the East India Loans Act was issued at a premium, the nominal amount was entered in this column and the premium credited year by year or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount of the discount by the date at which nominal amount of the stock and the amount of cash of which it was accepted as the equivalent; and the nominal amount of the stock was entered in this column. Stocks have been included in this column, while the nominal amounts have been entered in Account No. 82.

(a) As the accounts for 1920-21 were framed on a 2s. basis, while those for previous years were on the 1s. 4d. basis, the Home Treasury balance on the procedure was also adopted in regard to the Home Treasury balance on 31st March 1927 in consequence of the adoption of the 1s. 4d. rate as the basis of the accounts.

(b) On the abolition of the Famine Insurance provision of £1 million with effect from the 1st April 1921, separate appropriations under these heads

and ANNUAL EXPENDITURE thereof from 1905-06 to end of 1929-30.

REVENUE.				CAPITAL EXPENDITURE ON RAILWAYS.				
Net Receipts under Debits, Deposits and Advances, other than items shown separately.	Cash Balances, retained (+) or increased (-).	Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	Total Other Resources (column 9 to 13).	Total Provision (column 8 and 14).	On State Railways including Lines worked by Companies.	Discharge of Liabilities. (Sterling converted into Rs. at £1=Rs 13½)	Purchase of Loans. (Sterling converted into Rs. at £1=Rs 13½)	Total Expenditure (column 16 to 18).
11	12	13	14	15	16	17	18	19
₹	₹	₹	₹	₹	₹	₹	₹	₹
8,09,27,802	1,19,15,925	83,42,910	10,58,77,827	30,05,61,470	15,60,12,670	3,33,333	14,11,95,467	80,06,61,470
-18,96,980	8,42,13,003	1,19,64,403	11,92,22,610	15,09,57,462	14,09,58,795	99,98,667	...	15,09,57,462
2,00,08,483	-3,98,27,445	1,26,83,330	-20,05,567	16,23,11,110	15,88,48,441	84,62,657	...	16,23,11,110
5,14,65,953	-14,80,850	1,47,62,335	-8,41,080	17,35,65,931	14,86,88,508	2,48,77,338	...	17,35,65,931
8,00,81,890	-11,12,32,560	1,57,85,235	-4,19,36,200	14,31,17,925	12,10,25,925	2,23,92,000	...	14,34,17,925
7,06,73,806	-5,45,43,375	1,80,78,920	8,11,15,916	21,47,76,128	15,88,70,795	3,00,05,333	3,00,00,000	21,47,76,128
5,51,43,035	-2,113	2,31,22,345	11,13,98,085	16,86,78,912	11,99,96,295	4,86,82,607	...	16,86,78,912
3,50,27,197	3,00,09,705	2,98,48,945	12,87,03,367	19,21,58,512	14,91,23,895	3,30,84,687	...	18,21,58,512
47,48,815	7,97,51,700	2,59,40,940	12,82,47,720	20,03,44,780	18,82,62,063	1,70,82,687	...	20,03,44,780
4,93,87,273	1,01,01,225	2,22,53,115	6,64,06,338	17,29,17,311	17,29,17,311	...	...	17,29,17,311
3,50,06,545	-3,19,02,510	1,71,63,405	1,89,96,715	11,66,61,363	6,78,04,606	4,87,63,667	...	11,66,61,363
-7,41,01,027	-2,79,87,075	1,18,43,700	6,59,49,948	7,30,30,783	2,97,06,405	4,33,33,333	...	7,30,30,783
1,61,23,014	-7,40,80,760	93,53,010	4,90,95,384	3,73,86,425	3,73,86,425	...	...	3,73,86,425
14,10,10,230	-9,82,880	78,87,735	7,48,80,990	6,07,25,327	6,07,25,327	...	...	6,07,25,327
8,43,62,921	(a) 9,55,07,382	7,49,99,940	14,86,82,828	14,30,78,027	14,30,78,027	...	...	14,30,78,027
6,56,71,024	17,42,78,873	1,92,58,206	25,81,79,015	26,07,96,517	26,07,96,517	...	...	26,07,96,517
-2,51,54,861	-13,61,11,767	2,18,07,215	3,24,74,157	22,06,38,935	22,06,38,935	...	...	22,06,38,935
-14,12,95,296	-1,12,38,125	2,52,06,657	-15,91,62,170	18,43,42,305	18,43,42,305	...	...	18,43,42,305
-17,03,09,535	-5,74,01,656	2,30,08,816	1,24,26,851	20,79,98,472	20,79,98,472	...	...	20,79,98,472
1,39,71,375	-3,73,21,212	2,60,70,947	13,95,24,694	13,45,98,356	13,45,98,356	...	...	13,45,98,356
-11,86,79,098	5,05,77,904	1,02,86,019	23,58,53,174	23,53,07,993	20,09,73,760	...	8,43,33,333	23,53,07,993
-5,85,01,076	(a) 8,00,02,723	1,78,89,568	29,85,92,680	27,22,78,539	27,22,78,539	...	...	27,22,78,539
-9,08,17,335	16,47,90,882	1,80,76,166	24,01,76,491	32,48,42,177	32,48,42,177	...	...	32,48,42,177
-16,49,26,903	51,11,726	1,51,27,736	17,19,51,385	25,35,76,072	25,35,76,072	...	...	25,35,76,072
4,64,09,457	-18,08,98,595	1,81,66,963	22,23,89,697	30,18,31,675	23,17,45,256	...	7,00,83,419	30,18,31,675
2,03,14,925	-2,76,06,965	45,54,55,541	2,50,11,46,803	4,70,07,92,612	4,13,08,08,059	28,58,59,344	27,56,17,219	4,70,07,92,612

to Revenue. When a loan was issued for cash at a discount, the discount was made good from Revenue either by being charged against Revenue in the one loan could be redeemed; in the former case the nominal amount of the loan is entered in the column, in the latter case the cash proceeds. The issue payable on the purchase of the undertaking, was an exceptional transaction; no charge was made to Revenue on account of the difference between the column. In view of the recent change in the treatment of discount on sterling loans (see notes (a) and (b), page 40), the cash proceeds of the 4½ and 5½ per cent March 1920 was converted into rupees at the rate of Rs. 10 to the £ and the reduction of cash balance worked out accordingly. A similar conversion of sterling transactions with effect from the accounts for 1927-28, were discontinued. (See Note on Finance Relief page 465.)

B. and BB.—Railway Capital and Revenue Accounts.

ACCOUNT No. 27.

Statement of Gross Revenue Receipts, Working Expenses and Net Revenue Receipts of State Railways for the year 1929-30.

This is a statement of the actual revenue results of the year's working. It shows in detail the Gross Revenue Receipts, Working Expenses and Net Revenue Receipts, together with the percentage of ordinary working expenses on earnings for each railway separately during the year.

2. The details of earnings and suspense under Gross Receipts, and those of expenditure and suspense under Working Expenses, are those of the complete Railway systems, including Branch Line Companies, worked by the main lines, in which Government has no capital interest. From the total receipts and working expenses of the systems, the share of the receipts and working expenses of such Branch Line Companies is deducted to arrive at the figures of receipts and working expenses of the lines financed by Government.

3. The details of earnings and suspense under Gross Receipts represent the gross takings of the Railways. The amounts of revenue refunded are shown as a deduct entry separately.

4. The transactions under "Suspense" consist, in the case of receipts, of the difference between (1) the amounts earned but not realised during the year, and (2) realisations during the year in respect of the outstanding earnings of previous years. In the case of Working Expenses, "Suspense" records (1) undisbursed liabilities of the year, (2) disbursements in respect of liabilities of previous years, and (3) miscellaneous advances.

5. As a part of the scheme for the separation of Railway from the General finances, the interest that accrues on the balances in the Depreciation and Reserve Funds, which are mainly held in deposit with the Central Government, is shown under Miscellaneous Receipts in Account No. 31. The contribution from Railway Revenue to the Depreciation fund and the expenditure incurred from that Fund on renewals and replacements are exhibited separately under Working Expenses. The latter, as an appropriation from the Depreciation Fund, is deducted to bring out the final charges to working expenses on account of depreciation during the year.

No. 27.—ABSTRACT ACCOUNT of GROSS REVENUE RECEIPTS, WORKING EXPENSES and NET

Class and name of Railway	GROSS REVENUE RECEIPTS.					
	Revenue	Expenses	Total	Deduct		Total Receipt
				Fixed	Share of Worked Lines	
1	2	3	4	5	6	7
	R	Rs	R	R	R	R
Commercial.						
State Railways worked by the State.						
Aden	14,712	5,758	20,470	11	..	20,459
East Indian	19,80,44,307	17,18,620	19,97,62,927	4,41,508	8,01,481	19,85,17,947
Eastern Bengal	6,95,80,026	—1,22,780	6,94,07,245	4,54,476	10,43,650	6,73,07,121
North-Western	16,28,05,468	—2,26,084	16,26,69,374	6,63,722	1,80,84,373	14,39,21,259
Great Indian Peninsula	14,91,08,319	12,58,738	15,04,57,077	8,16,011	28,06,457	14,58,34,596
Burma	4,87,86,130	20,816	4,88,07,446	94,280	..	4,87,13,166
Total	62,44,69,452	26,55,088	63,11,24,540	24,70,052	2,18,39,961	60,43,14,527
State Railways worked by Companies or by Indian States.						
Assam Bengal	2,21,02,953	—5,017	2,22,07,936	87,769	16,89,461	2,05,21,106
Bengal Nagpur	9,27,80,710	6,08,238	9,33,88,948	1,37,343	1,07,312	9,31,44,288
Bezawda and Phone Kurnool extension	14,61,959	..	14,61,959	..	..	14,61,959
Bombay, Baroda and Central India	12,56,74,339	—15,29,556	12,41,44,783	3,99,889	85,77,492	11,51,07,901
Jodhpur Hyderabad	21,53,415	1,41,403	25,94,818	8,179	1,30,569	24,55,770
Lucknow Bareilly (R & K Railway)	65,30,798	4,427	65,35,203	23,521	28,97,818	36,14,166
Madras and Southern Mahratta	9,76,86,738	2,91,427	9,29,78,163	1,79,070	40,41,893	8,07,51,210
South Indian	6,68,97,986	3,61,164	6,73,59,150	1,46,028	38,57,319	6,32,73,771
Timmerly Quilon . . . . .	..	..	..	..	..	..
Tirhoot (B. and N.-W Railway)	3,68,92,093	4,89,677	3,73,81,770	1,58,340	1,97,61,126	1,71,32,310
Contribution to Depreciation Fund on account of Company-worked lines and miscellaneous	3,944	..	3,944	..	..	3,944
Total	44,66,84,871	3,61,798	44,90,46,669	11,71,242	1,10,13,999	40,68,32,128
TOTAL COMMERCIAL	1,07,71,64,323	20,16,886	1,08,01,71,209	36,41,294	6,58,82,960	1,01,11,16,155
Strategic.						
North Western	1,58,86,964	..	1,58,86,964	38,162	..	1,58,86,802
Aden	32,627	..	32,627	29	..	32,627
Total Strategic	1,59,19,491	..	1,59,19,491	38,191	..	1,58,81,300
GRAND TOTAL	1,09,80,73,814	30,16,886	1,09,61,00,700	36,79,485	6,58,82,960	1,02,70,23,255

REVENUE RECEIPTS of STATE RAILWAYS for the year 1929-30.

WORKING EXPENSES										Percentage of Ordinary Working Expenses (Column 8) on Receipts (Column 9).
Ordinary Working Expenses.	Repairs and Replacements.	Appropriation to Depreciation Fund	Suspense.	Total	Deduct		Total Working Expenses	Net Revenue Receipts (Column 7 minus 16)		
8	9	10	11	12	Expenditure met from Depreciation Fund 13	Share of Worked Lines 14	15	16	17	
R	R	R	R	R	R	R	R	R	R	
9,81,878	1,50,890	11,010	5,402	10,90,180	1,50,890	.	9,48,290	—9,27,891	6,384.14	
10,27,81,501	2,46,74,481	2,21,29,064	—2,96,855	14,92,88,191	2,46,74,481	3,99,402	12,42,14,308	7,43,03,629	61.90	
3,90,20,741	62,00,984	56,35,698	1,97,878	5,40,53,301	62,00,984	7,84,370	4,70,69,947	2,02,37,173	56.12	
9,86,37,194	1,24,47,097	2,17,37,471	1,09,632	12,80,16,394	1,24,47,097	91,91,667	10,63,77,630	3,75,43,129	57.48	
8,61,03,887	1,06,56,294	1,82,65,609	—2,42,191	11,47,79,573	1,06,56,294	21,51,169	10,19,72,122	4,38,62,464	57.72	
2,58,24,856	49,73,400	48,28,270	—1,16,983	3,55,08,543	49,73,400	.	3,05,36,143	1,81,77,023	52.98	
34,68,06,037	5,01,08,145	7,55,92,122	—2,53,117	48,27,18,188	5,01,03,146	1,25,26,602	41,11,18,440	1,31,96,087	55.42	
1,21,74,437	20,82,072	..	—6,874	1,42,49,835	..	8,43,331	1,34,06,604	71,17,502	54.50	
5,75,07,401	2,01,11,897	..	—5,26,883	7,74,52,585	..	2,10,089	7,72,41,902	1,59,02,886	62.05	
6,49,102	—2,614	..	..	6,46,488	..	..	6,46,488	8,15,471	44.40
6,69,72,355	96,67,142	..	—28,400	7,68,01,097	..	49,65,235	7,17,35,862	4,84,32,039	53.29	
18,04,243	29,338	..	—10,078	17,97,303	..	43,795	17,53,738	7,02,082	73.70	
20,50,734	3,58,428	..	1,13,385	24,31,547	..	14,76,433	10,55,112	16,50,054	45.48	
4,08,98,408	91,95,265	..	7,56,888	5,11,54,561	..	21,69,052	4,89,81,509	4,07,72,701	43.45	
3,08,23,969	88,82,923	..	—1,43,266	3,95,63,636	..	22,10,132	3,73,53,504	2,39,20,270	46.08	
1,39,56,801	18,64,214	..	1,12,836	1,59,37,854	..	86,06,509	73,31,285	1,01,01,025	37.83	
(b) —10,34,684	(b) 10,31,684	4,62,03,000	..	4,62,03,000	5,68,17,319	..	(a) —1,06,14,319	1,06,18,268	..	
22,87,75,769	3,68,17,310	4,62,03,000	2,38,018	32,70,34,106	5,68,17,319	2,01,25,102	24,47,01,665	16,70,40,748	50.78	
57,20,81,806	11,50,20,465	12,17,95,122	—15,099	80,97,82,204	11,59,20,465	3,29,51,704	86,00,10,125	85,02,36,830	53.49	
1,67,03,878	16,96,849	41,02,749	..	2,26,03,476	16,96,849	..	2,08,06,627	—49,57,825	105.14	
81,867	..	..	44,143	76,000	..	..	76,000	—43,502	97.94
1,67,85,785	16,96,849	41,02,749	44,143	2,26,79,476	16,96,849	..	2,08,82,627	—50,01,327	105.18	
58,88,17,541	11,76,17,314	12,58,87,871	20,044	83,23,61,770	11,76,17,314	3,29,51,704	68,17,02,752	34,32,85,503	54.24	

(a) Shows the net result of contribution to or withdrawal from the Depreciation Fund in respect of State Railways worked by companies.

(b) Expenditure on non-wasting assets and credits on account of released materials are shown in the accounts of Company-managed railways under Renewals and Replacements, but in Government accounts as repairs and maintenance. These items have, therefore, been written back to repairs and maintenance in Government accounts.

B. and BB.—Railway Capital and Revenue Accounts.

No. 27A.—DETAILED ACCOUNT of GROSS REVENUE RECEIPTS, WORKING EXPENSES

This Account is subsidiary to Account No. 27 and shows

Class and name of Railway	GROSS RECEIPTS.									
	Coaching Traffic Earnings.		Goods Traffic Earnings.	Sundry Earnings.	Total Earnings.	Indirect.		Earnings of State Railways.	Suspense.	Total Receipts.
	Passenger.	Other.				Refunds.	Share of worked mines.			
1	2	3	4	5	6	7	8	9	10	11
R	R	R	R	R	R	R	R	R	R	R
Commercial.										
State Railways worked by the State.										
Aden	3,159	568	7,519	1,341	14,711	11	-	14,701	5,708	20,460
East Indian	6,97,74,389	80,72,346	12,65,80,016	80,40,887	19,80,44,307	4,41,809	8,03,481	10,07,00,317	17,18,020	10,86,17,087
Eastern Bengal	2,62,95,644	41,43,006	3,72,07,447	16,60,029	6,95,30,028	4,51,478	16,46,620	0,74,30,900	—1,12,760	0,73,07,120
North-Western	6,51,70,183	92,70,063	9,62,45,473	32,47,103	15,26,06,478	0,68,748	1,80,64,873	14,41,47,313	—2,30,041	14,80,21,260
Great Indian Peninsula	4,18,83,081	92,06,166	9,62,65,017	18,74,083	14,01,06,310	8,16,034	38,06,457	14,43,73,428	13,74,768	14,68,74,688
Burma	1,41,10,684	17,60,541	3,18,00,478	11,18,827	4,27,80,670	94,380	...	4,80,93,360	20,810	4,67,13,170
TOTAL	19,71,83,063	3,32,69,293	38,70,70,780	1,68,66,340	63,64,60,483	54,70,083	2,13,38,681	80,10,50,438	20,65,088	60,43,14,627
State Railways worked by Companies or by Indian States.										
Assam Bengal	83,31,043	11,97,752	1,11,60,189	9,84,040	2,22,02,988	87,988	16,88,461	2,05,80,123	—5,017	2,06,34,100
Bengal Nagpur	3,26,40,020	40,18,283	6,48,68,627	13,20,171	9,27,80,710	1,87,943	1,07,312	0,25,70,033	(9,04,343)	9,31,44,288
Berwada and Dhono-Kurnool Extension	3,30,648	58,473	10,67,497	18,541	14,11,079	...	...	11,61,970	...	14,01,039
Bombay, Baroda and Central India	4,25,61,048	73,52,069	7,56,24,837	20,14,033	12,60,74,879	3,59,389	87,77,403	11,11,11,437	—1,24,460	11,61,07,401
Jodhpur Hyderabad	10,48,845	41,683	12,42,753	17,105	24,11,616	8,479	1,30,760	44,14,107	1,43,103	24,66,770
Lucknow Bareilly	11,26,047	3,07,283	26,17,344	2,01,579	68,80,730	28,294	94,07,813	20,10,100	4,427	86,14,160
Madras and Southern Mahratta	2,31,01,029	54,06,398	6,62,63,028	28,86,371	0,80,68,756	1,070	40,44,988	4,04,02,765	2,01,427	6,07,54,310
South Indian	3,01,71,178	33,60,016	3,04,66,149	22,02,048	0,60,87,060	1,48,028	88,37,348	0,30,13,010	3,61,164	6,12,73,774
Tinnevely Quilon	1,76,10,041	16,19,697	1,74,20,160	9,20,698	3,08,92,001	1,98,340	1,97,61,180	1,00,43,033	4,10,077	1,74,32,810
Contribution to Depreciation Fund on account of Company-worked lines and miscellaneous . . . . .	-	...	...	3,944	3,944	...	...	3,914	...	3,914
TOTAL	16,47,13,106	3,58,72,601	26,02,86,616	1,10,13,443	44,86,64,671	11,71,848	4,10,42,989	40,04,70,630	3,01,798	40,68,32,488
TOTAL COMMERCIAL	86,18,81,169	6,60,31,794	64,04,02,560	2,18,78,794	1,07,71,64,323	86,41,894	6,88,39,960	1,00,81,80,060	80,18,850	1,01,11,40,965
Strategic.										
North-Western	56,29,989	12,78,680	86,11,684	1,71,601	1,58,60,964	38,162	...	1,58,43,802	...	1,58,46,802
Aden	14,104	887	19,206	121	32,657	89	...	32,480	...	32,468
TOTAL STRATEGIC	60,44,093	12,74,767	86,30,890	1,71,722	1,60,10,401	38,191	...	1,66,81,300	...	1,66,81,309
GRAND TOTAL	86,79,25,262	6,83,06,561	64,90,83,450	2,20,50,516	1,09,32,04,724	86,79,988	6,89,39,960	1,02,40,11,360	80,18,850	1,02,70,28,255

and NET REVENUE RECEIPTS of STATE RAILWAYS for the year 1929-30.

actual Revenue results in detail of the years' working.

WORKING EXPENDITURE.												NET RECEIPTS.
Administra- tion.	Repairs and Maintenance	Operation.		Renewals and Replacements.	Appropriation to Depreciation Fund	Suspense.	Total	Deduct.		TOTAL.		
		Fuel.	Other than fuel.					Expenditure met from Depreciation Fund.	Share of worked lines			
											1		2	3	4
1	2	3	4	5	6	7	8	9	10	11	12	
R	R	R	R	R	R	R	R	R	R	R	R	
20,306	0,07,814	1,611	2,053	1,60,690	11,010	5,408	10,82,180	1,80,898	...	9,13,280	-0,27,681	
2,02,81,760	3, 8,80, 881	1,04,37,700	3,10,18,083	9,40,74,481	2,21,20,084	-2,50,885	14,03,88,101	2,46,74,481	2,89,408	12,45,14,308	7,43,08,629	
1,07,06,156	1,32,10,426	87,00,070	1,11,84,100	67,00,74	80,35,108	1,07,778	5,40,56,701	60,00,984	7,84,870	4,70,00,947	2,02,87,173	
2,07,23,306	3,04,80,718	1,03,85,078	2,70,47,70	1,21,47,107	2,17,82,471	1,80,638	12,60,10,804	1,24,47,097	82,91,687	10,68,77,630	8,75,43,626	
1,02,08,600	2,49,65,210	1,07,04,133	2,77,04,802	1,00,80,204	1,82,56,089	-2,52,101	11,47,79,670	1,06,66,894	21,81,163	10,18,73,122	4,38,03,464	
07,41,151	78,31,504	44,04,960	60,85,092	10,78,409	1,25,270	-1,10,033	3,56,00,513	48,73,400	..	3,08,80,143	1,81,77,023	
886,01,767	11,00,01,811	5,20,11,470	10,17,07,060	5,04,03,110	7 56,09,122	-2,54,117	15,27,48,188	2,91,03,148	1,25,86,008	41,11,18,440	10,41,00,057	
88,63,880	30,40,884	18,20,791	80,20,023	20,85,072	..	-0,774	1,42,40,888	...	8,40,881	1,84,00,004	71,17,803	
1,86,68,060	2,14,81,010	80,07,001	1,78,18,447	2,04,11,607	..	-5,26,868	7,74,82,888	2,20,838	7,73,41,903	1,59,02,286	1,59,02,286	
1,71,681	1,08,168	70,541	2,80,862	-2,014	..	..	0,46,486	...	...	6,46,488	8,15,471
1,08,80,837	2,04,00,820	1,17,84,186	1,78,04,704	00,07,149	..	-28,400	7,06,01,007	..	48,68,838	7,17,36,803	4,94,12,080	
8,60,034	6,70,880	1,80,001	5,86,028	20,838	..	-10,075	17,07,808	..	48,768	17,68,788	7,02,083	
8,27,681	10,23,787	4,80,603	0,81,289	2,68,428	...	1,13,838	24,31,547	..	14,76,488	18,85,113	16,80,084	
08,08,281	1,20,22,235	70,00,109	1,10,07,808	04,05,265	..	7,46,888	5,11,70,801	..	21,09,082	4,80,81,809	4,07,72,701	
80,44,718	72,91,341	58,00,077	06,15,280	88,83,071	...	-1,43,266	3,95,18,738	..	22,10,182	2,73,63,504	2,60,20,270	
88,60,820	46,07,863	24,20,482	85,70,073	10,04,514	..	1,12,846	1,60,27,854	...	86,06,869	78,81,285	1,01,01,026	
...	-40,84,084	...	..	40,71,084	4,03,03,000	...	4,02,03,000	5,68,17,319	...	-1,06,14,319	1,06,18,268
6,80,00,210	6,73,07,218	4,53,16,076	6,14,88,054	6,08,17,310	4,02,03,000	3,38,018	32,70,11,110	5,68,17,319	2,04,88,108	24,97,01,065	15,70,40,743	
24,06,71,003	17,60,37,024	4,78,27,133	10,02,61,011	11,30,20,198	19,17,05,123	-15,000	80,07,83,204	11,80,20,488	3,80,01,704	08,00,10,128	35,03,36,620	
34,96,806	62,40,870	27,40,900	42,31,794	10,06,428	11,03,749	...	2,23,03,470	16,86,869	...	2,08,08,627	-40,87,228	
14,027	5,488	3,873	4,800	...	...	44,143	70,000	...	..	70,000	-43,502
25,18,882	02,60,87	27,41,778	42,30,791	10,00,949	41,02,749	44,143	2,26,70,470	16,86,869	...	2,08,08,627	-50,01,827	
14,86,84,085	18,48,83,361	8,00,71,008	17,04,78,027	11,70,17,311	13,04,07,671	28,044	89,28,61,770	11,70,17,814	8,80,87,704	81,17,02,763	24,82,86,508	

B. and BB.—Railway Capital and Revenue Accounts.

ACCOUNT No. 27-B.

Statement of Appropriations to and from Railway Depreciation Fund.

1 This account sets forth the amounts received into, and withdrawn from, the Depreciation Fund during the year, and also brings out the balance in this fund at the close of the year.

2 On the separation of Railway from General finances, a Depreciation Fund was started, with effect from the 1st April 1924, to provide for the cost of renewing units of all wasting assets with the exception of formation, fencing and ballast.

3. The Depreciation Fund is credited with an amount equivalent to the total expenditure to the end of the previous year on all the units of each class of asset divided by the number of years assumed as the normal life of that class of asset; provided that no credit shall be given on account of any unit after the period assumed for its normal life has expired. It is debited with the original cost of the unit replaced.

4. On State Railways worked by Companies the allocation of expenditure is determined by the terms of their contracts according to which the entire revenue expenditure on renewals and replacements is booked under Working Expenses. This expenditure consists of—

- (i) Expenditure on wasting assets;
- (ii) Expenditure on non-wasting assets; and
- (iii) Credits for released materials

In Government books (i) is debited to the Depreciation Fund and (ii) and (iii), are transferred to Repairs and Maintenance. The Contribution to the Depreciation Fund is worked out as on State-managed Railways.

No. 27-B.—STATEMENT OF APPROPRIATIONS to and from the RAILWAY DEPRECIATION FUND during and to end of the year 1929-30 and the BALANCE at the commencement and close of the year.

Name of Railway.	BALANCE AT 1st APRIL 1929.		DURING 1929-30.		TO END OF 1929-30.		BALANCE AT 31st MARCH 1930.	
	At Debit.	At Credit.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	At Credit.	At Debit.
COMMERCIAL LINES.								
State Railways worked by the State.								
Aden . . . . .	...	28,402	11,010	1,50,800	1,50,098	2,24,476	1,11,478	2,32,85,383
East Indian . . . . .	...	2,79,03,554	2,21,06,310	2,46,74,481	12,24,76,398	9,72,41,015	..	1,70,98,022
Eastern Bengal . . . . .	...	1,44,61,308	86,35,698	68,00,954	4,74,35,784	3,08,59,762	..	3,18,97,161
North Western . . . . .	...	2,26,51,787	2,17,32,471	1,24,47,097	11,62,14,599	8,43,77,458	..	53,38,092
Great Indian Peninsula	22,60,323	...	1,82,55,609	1,06,58,294	9,40,13,747	8,80,50,755	..	63,959
Burma . . . . .	...	...	48,28,270	49,78,400	48,28,270	49,78,400	1,43,130	7,06,78,514
Tamrugar Workshops . . . . .	...	...	68,989(2)	1,000	60,978	1,000	..	2,50,42,065
Total	22,60,323	6,50,45,051	7,55,36,854	5,91,04,148	88,62,12,782	30,55,93,846	2,46,009	11,40,16,212
State Railways worked by Companies or by Indian States.								
Contribution to Depreciation Fund on account of Company-worked Lines.	...	4,56,56,987	4,62,03,000	5,68,17,319	27,07,83,020	29,57,40,852	..	80,60,816
Total Commercial	22,60,323	11,07,02,038	12,18,39,354	11,59,21,465	65,99,95,802	54,10,96,198	2,56,008	12,20,77,028
STRATEGIC LINES.								
State Railways worked by the State.								
North Western . . . . .	...	56,54,916	41,02,749	16,98,849	2,27,45,403	1,46,84,887	..	..
Grand Total	22,60,323	11,63,56,954	12,59,42,103	11,76,18,314	67,87,41,205	55,65,20,785	2,56,008	..

(a) Transactions relating to Depreciation in respect of Tamrugar workshops are adjusted in the Capital Account. The receipts during the year include Rs. 2,754 relating to 1928-29 transferred from the East Indian Railway.

ACCOUNT No. 27-C.

Statement of Appropriations to and from the Railway Reserve Fund.

This account sets forth the amounts received into, and withdrawn from, the Reserve Fund during the year, and also brings out the balance in this fund at the close of the year.

2. The receipts in the Railway Reserve Fund are obtained in the manner explained in the Notes to Account No. 24-A. Amounts may be withdrawn from the Railway Reserve to secure the payment of the annual contribution to General Revenues; to provide, if necessary, for arrears of depreciation and for writing down and writing off of capital; and to strengthen the financial position of Railways in order that the services rendered to the public may be improved and rates and fares may be reduced.

3. The Railway Reserve may also be used for temporary borrowings for the purpose of meeting expenditure for which there is no provision or insufficient provision in the revenue budget estimate, subject to the obligation to make repayment of such borrowings out of the revenue budgets of subsequent years.

Reserve Fund Investment Account.

Pending utilisation for the purposes for which the Reserve Fund has been created, a part of the amount standing at credit of the Reserve Fund has been invested in securities of Branch Line Companies, the balance remaining in deposit with the Central Government. The actual amounts so utilised are shown separately in Account No. 27-C. The amounts expended in the purchase of securities have been taken to a separate head 'Reserve Fund Investment Account', while the interest accruing from the investment has been credited to the Railway Revenues (See Account No. 31).

27.C.—STATEMENT showing the APPROPRIATIONS to and from the RESERVE FUND during the year 1929-30, the INVESTMENT from the FUND during the year and the BALANCE at CREDIT of the FUND at the commencement and at the close of the year.

	Balance, 1st April 1929.	TRANSACTIONS DURING 1929-30.			Balance, 31st March 1930
		Appropriation from Revenue, <i>vide</i> Account No. 24.	Withdrawal from the Fund to secure payment of annual contribution to General Revenues, <i>vide</i> Account No. 24 A.	Investments.	
Reserve Fund	R 17,95,63,645	R ..	R 2,08,21,706	R ..	R 15,87,41,939
Reserve Fund Investment Account	46,80,335 (2)	..	..	..	46,80,335
TOTAL	18,42,43,980	..	2,08,21,706	..	16,84,22,274

(2) The face value of Railway shares, etc., held in the Reserve Fund Investment account viz Rs. 50,51,200

ACCOUNT No. 28.

Account of Interest Charges chargeable against the Net Revenue Receipts of State Railways for the year 1929-30.

This is a statement of the liability for interest, etc., on the entire capital at charge of Railways. It shows:—

(1) The interest on debt, *i.e.*, on specific loans raised by the Government of India or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue or from other sources.

(2) The interest on Share Capital and Debentures contributed by the Working Companies.

2. Details of the interest on specific loans and on Annuity payments will be found in a subsidiary Statement No. 28-A

3. The principal item in the statement is the interest on non-specific debt. As (except in the case of a certain amount of specific railway debt) no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917, Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt, therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate has been fixed at 5.3252 per cent. in perpetuity), and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of the subsequent period. The method of calculation to be adopted in future is under consideration.

4. On the separation of Railway from General finances in 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of Railways which is being redeemed through Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest in respect of the liability outstanding on 31st March 1924, which is included in this account under "Interest on Sterling Debt", and the balance required to make up the total Annuity payments and the Sinking Fund charges is borne by General Revenues.

5. As an exception to this arrangement, the charges for the Discount Sinking Fund for the Oudh and Rohilkhand Railway, created for the redemption of debt incurred in excess of the money raised for the purchase of the Railway, are still debitable to the Railway Revenue Account, and are included in this account along with the interest payments under "Interest on Sterling Debt"

No. 28.—ACCOUNT of TOTAL INTEREST CHARGES chargeable against NET REVENUE RECEIPTS OF STATE RAILWAYS FOR THE YEAR 1929-30.

Class and name of Railway	Interest on Sinking Debt (a)	INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES.			Total	Converted into rupees at average rate of exchange	Interest on Capital provided by Government. (c)	Interest on Rupee Debt (d)	Grand Total.
		On Share Capital.	On Debenture and Demutual Stock.	Total					
Central Government COMMERCIAL.	£	£	£	£	£	Rs	Rs	Rs	Rs
State Railways worked by the State—									
Aden . . . . .	...	...	...	...	...	...	37,010	...	87,040
New Capital Railway Works, Delhi.	...	...	...	...	...	...	3,98,512	...	3,98,512
East Indian (including South Bihar).	2,066,016	...	...	...	2,066,016	2,77,80,709	8,02,41,787	1,01,736	5,81,73,302
Eastern Bengal	124,553	...	...	...	124,553	16,71,800	1,70,11,785	...	1,86,83,585
Great Indian Peninsula (including Indian Midland)	983,547	...	...	...	983,547	1,32,26,906	2,98,68,567	...	4,50,95,473
North Western Railway Collieries	355,639	...	...	...	355,639	47,81,766	3,87,53,752	...	4,25,35,518
Burma	37,499	...	...	...	37,499	5,03,050	4,66,679	...	4,91,679
TOTAL	3,567,254	...	...	...	3,537,254	4,70,24,321	13,21,85,251	1,01,736	18,03,00,308
State Railways worked by Companies or Indian States—									
Assam Bengal . . . . .	...	45,000	86,545	81,545	81,515	10,57,287	75,00,969	...	85,88,264
Bengal Nagpur . . . . .	...	105,000	189,530	294,536	294,536	39,27,141	2,82,80,131	...	4,22,12,292
Bezwada (including Dhane Kurnool)	...	...	...	...	...	...	1,84,932	...	1,84,932
Bombay, Baroda and Central India.	385,084	60,000	34,908	94,993	480,082	64,81,492	1,06,72,774	7,50,000	2,69,04,266
Jodhpur (British Section).	...	...	...	...	...	...	4,53,546	...	3,53,518
Lucknow Bareilly (R. & K.)	...	(b) 27,247	27,247	27,247	27,247	3,35,571	5,57,109	...	9,22,740
Madras and Southern Mahratta.	362,194	175,000	158,050	333,050	695,241	92,09,014	1,34,26,755	...	2,26,96,689
South Indian	146,635	85,000	112,480	147,480	291,115	39,21,586	1,16,51,979	...	1,55,74,416
Queenor Ootacamund . . . . .	...	...	...	...	...	...	1,82,756	...	1,82,756
Tinnevely Quilon (British Section).	...	...	...	...	...	...	6,776	...	57,776
Tinnevely Quilon (Indian State Section).	...	...	...	...	...	...	1,08,029	...	1,08,029
Tithoot (Bengal and North Western).	...	...	(c) 36,275	36,275	36,275	4,88,664	28,98,713	...	33,82,377
TOTAL	803,913	420,000	505,131	1,015,131	1,900,014	2,85,06,585	8,43,12,469	7,50,000	11,11,00,054
Miscellaneous items—									
Abandoned Projects . . . . .	...	...	...	...	...	...	1,07,284	...	1,07,284
Miscellaneous . . . . .	...	...	...	...	...	(e) 1,59,517	13,89,860	...	15,29,377
Deduct— Interest during construction charged to capital of the Bengal Nagpur, Bombay, Baroda and Central India and South Indian Railways	...	...	...	...	...	...	24,95,089	...	24,95,089
" —Interest during period of construction charged to other Government Departments . . . . .	...	...	...	...	...	...	14,543	...	14,543
TOTAL COMMERCIAL	1,461,167	420,000	595,131	1,015,131	5,476,298	7,36,19,423	21,00,35,232	9,41,736	29,05,96,801
Strategic—									
North Western . . . . .	...	...	...	...	...	...	1,15,46,276	...	1,15,46,286
Frontier Railway Reserve . . . . .	...	...	...	...	...	...	4,24,774	...	4,24,784
Cambelly Railway Reserve . . . . .	...	...	...	...	...	...	43,555	...	43,555
Hindubagh Fort Soudamni . . . . .	...	...	...	...	...	...	99,505	...	99,505
Zhob Valley Extension . . . . .	...	...	...	...	...	...	2,78,468	...	2,72,863
Khyber . . . . .	...	...	...	...	...	...	10,22,850	...	10,22,850
TOTAL STRATEGIC	...	...	...	...	...	...	1,40,09,273	...	1,40,09,273
TOTAL CENTRAL GOVERNMENT .	4,461,167	420,000	595,131	1,015,131	5,476,298	7,36,19,423	23,00,14,505	9,41,736	30,46,05,004
Provincial Railways—									
Government of United Provinces—Distillery Siding (Reserved)	...	...	...	...	...	...	7,715	...	7,715
Government of Assam—Jorhat—(RESERVED)	...	...	...	...	...	...	48,274	...	48,274
TOTAL PROVINCIAL GOVERNMENTS	...	...	...	...	...	...	55,989	...	55,989
GRAND TOTAL	1,461,167	420,000	595,131	1,015,131	5,476,298	7,36,19,423	23,00,14,505	9,41,736	30,46,05,004

(a) Interest.

	England.	England (sterling converted into rupees at 2 1/2 = Rs. 15).	Exchange.	India.	Grand Total.	Central Government.	Provincial Government.
On Specific Debt	Rs. 4,461,167	Rs. 5,94,82,711	Rs. 4,43,140	Rs. 9,41,736	Rs. 6,08,07,116	Rs. 6,08,07,116	Rs. 55,989
On Non-Specific Debt	Rs. 8,601,481	Rs. 4,71,81,005	Rs. 2,61,663	Rs. 19,23,52,937	Rs. 20,01,00,431	Rs. 21,00,44,805	...
	8,601,481	10,00,08,396	7,04,803	18,35,04,873	28,09,07,549	28,09,17,921	55,989

(b) Represents interest on the State share of joint debenture stock and on capital overdrafts provided by the company.

(c) Includes £1.75 representing appropriation from revenue to the Discount Sinking Fund set up for the redemption of discount on the 8 p.c. Debenture Stock (State portion).

(d) Differs from corresponding amount credited under "Interest on Ordinary Debt" by Rs. 14,543 representing interest on capital works during the period of construction debited to other Government Departments.

(e) Represents exchange in respect of interest on Capital contributed by Companies and of interest on debt in respect of company worked railways adjusted in the books of the Controller of Railway Accounts.

B. and BB.—Railway Capital and Revenue Accounts.

STATEMENT No. 28-A.

*Statement of Interest chargeable against the Net Revenue Receipts for
1929-30*

This statement furnishes details of the interest on specific loans, on non-specific debt and on the liability incurred in the purchase of Railways remaining unredeemed by annuities to end of 1923-24. The totals for each Railway under the several headings will be found in the main Account No. 28.

No. 28-A.—STATEMENT OF INTEREST, ANNUITIES, ETC., OF PURCHASED RAILWAYS chargeable against the NET REVENUE RECEIPTS for 1929-30.

Class of charges.	Eastern * (including Bengal Central Railway.)	* North- Western.	Bombay, Baroda and Central India	*East Indian (including Orissa and Rohilkhand Railway)	Great Indian Peninsula.	Madras and Southern Maharatta.	South Indian.
	2	3	4	5	6	7	8
Sterling Interest.	£	£	£	£	£	£	£
On Railway Debenture Stock	13,048	...	..	707,088	280,555	...	19,125
On India 5½ per cent. Stock	—1,318	—11,609	...	—19,907	..	...	...
On India 4½ per cent. Stock . . . . .	...	...	...	—192	...	..	...
On India 3½ per cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	14,061	112,135	58,635	255,580	18,365	31,315	...
On India 3 per cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	13,464	—15,261	326,449	200,679	97,897	...	119,887
On India 2½ per cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—283	—2,483	...	6,963	...	...	7,623
Discount Sinking Fund in redemption of Debt incurred in excess of money raised. . . . .	...	...	...	8,772	...	...	...
On unredeemed Annuity Capital outstanding on 31st March 1924	84,693	272,762	...	817,063	636,730	330,879	...
TOTAL INTEREST ON STERLING DEBT	124,553	355,639	385,084	2,066,016	983,547	362,194	146,635
INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES . . . . .	...	...	04,908	...	...	333,050	147,480
TOTAL £	124,553	355,639	490,092	2,066,016	983,547	695,244	294,115
Converted into Rupees at average rates of exchange	₹ 10,71,800	₹ 47,81,768	₹ 64,81,492	₹ 2,77,99,799	₹ 1,32,26,906	₹ 92,69,914	₹ 39,21,536
Interest on Rupee Debt.							
On India 3½ per cent. Rupee debt . . . . .	...	...	...	3,736	...	...	...
On India 4 per cent. Rampur Loan . . . . .	...	...	...	1,88,000	...	...	...
On India 4 and 4½ per cent. Holkar and Scindia Loans . . . . .	...	...	7,50,000	...	...	...	...
Interest at 3·3252 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1916-17 and at 5·31 per cent. on outlay since 1916-17 to end of 1928-29 plus half the outlay of the year	1,70,11,785	5,31,61,537	1,98,72,774	3,02,41,767	2,98,08,567	1,34,26,755	1,16,52,879
TOTAL INTEREST BROUGHT TO ACCOUNT IN INDIA	1,70,11,785	5,31,61,537	2,04,22,774	2,04,83,503	2,98,68,567	1,74,26,755	1,16,52,879
GRAND TOTAL Rs	1,86,53,685	5,79,43,308	2,60,04,266	5,51,73,302	4,30,95,473	2,26,06,669	1,55,74,416
(a) Commercial Strategic				4,39,34,030	1,40,09,273		
Total				5,79,43,308			

Commercial includes also interest on New Capital Railway Works, Delhi, shown separately in Account No. 28.

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per cent. stock issued in lieu of Annuity or Debenture Stock. These funds have been applied to the purchase of India stock of the denomination offering the best yield. The minus figures represent the interest on India 5½ and 2½ per cent. stock so purchased, and on India 3 per cent. stock purchased in excess of the amount issued.

The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. stock issued in connection with the purchase of the Oudh and Rohilkhand Railway, has been partly applied to the redemption of India 5½, 4½ and 3½ per cent. Stock instead of India 3 per cent. Stock.

B. and BB.—Railway Capital and Revenue Accounts.

* * *

No. 29.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to CENTRAL AND PROVINCIAL FUNDS during the year 1929-30.

This account sets forth the receipts from certain subsidised Railways in which Government has no capital interest, see paragraphs 4—6 of the General Note, pages 142 and 143, and the subsidy, if any, received from Local Governments in respect of their guarantee against loss of working of Branch Lines, see paragraph 7 of the General Note, page 143.

	R
Central Government.	
Government Share of Surplus Profits—	
Central Provinces (Great Indian Peninsula)	1,15,754
Dhoul-Baramati (Do.)	13,763
Robilkhund and Kumaon	1,47,704
East India	1,41,080
Sara-Sirajganj (Eastern Bengal)	35,864
Khulna-Bagerhat (Do.)	9,161
Sialkot Narowal (North-Western)	43,696
Southern Punjab (Do.)	44,35,673
Amritsar Patti Kasur (Do.)	1,26,444
Travancore (South Indian)	19,801
Jodhpur Hyderabad	38
Total Surplus Profits	51,88,473
Sale of Land—	
Bengal and North-Western	2,598
Tinnevely Tiruchendur	200
Total Sale of Land	2,798
Guarantee—	
Received from Madras Government in fulfilment of guarantee	2,39,000
Received from Burma Government in fulfilment of guarantee	4,90,467
TOTAL CENTRAL GOVERNMENT	58,70,738
Provincial Governments.	
Subsidy—	
Government share of surplus profits of Darjeeling Himalayan (Government of Bengal).	1,19,062
Shahdana Saharanpur Light (Government of United Provinces)	1,84,922
Total	3,03,984
GRAND TOTAL	61,74,722
India	15,41,345
England	46,01,616
Exchange	31,761

No. 30.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY, and ADVANCES of INTEREST) debited to CENTRAL AND PROVINCIAL FUNDS during the year 1929-30.

This account sets forth the expenditure on certain Subsidised Railways in which Government has no capital interest, see paragraphs 4—6 of General Note, pages 142 and 143.

Central Government.		R
Land—		
Bengal Nagpur Railway—		
Parlakinedi-Gunupur		8
Bengal and North-Western Railway		11,224
Bombay, Baroda and Central India Railway—		
Guzerat		466
Pandharpur-Miraj extension		465
Pandharpur-Lonand extension		42,416
Eastern Bengal Railway—		
Kalighat Falta		1,472
Bengal Doars		1,155
East Indian Railway—		
Hardwar-Dubna		—610
Ahmadpur Katwa		282
North Western Railway—		
Sirhind Rupar		28,229
Hoshiarpur-Doab (Phagwara Rahon Railway)		98
South Indian Railway—		
Tinnevely-Tiruchendur		291
Podanur-Pollachi		831
Assam Bengal—		
Mymensingh Bhiarab Bazar		197
Rohilkund and Kumaon Railway—		
Bareilly-Saron Section including Saron Kashganj Branch		69
Moradabad Ramnagar Extension		9,143
Great Indian Peninsula—		
Pachora-Jamner		1,811
	Total Land	97,547
Subsidy—		
Bombay, Baroda and Central India Railway—		
Guzerat		1,04,497
East Indian Railway—		
Bankura-Damodar River		1,97,427
Bengal Provincial (Dashghara Jamalpurgunj Branch)		1,939
Rohilkund and Kumaon Railway—		
Rohilkund and Kumaon Railway for waiving claim for supply of wood		5,000
Great Indian Peninsula—		
Pachora-Jamner		32,789
	Total Subsidy	3,41,652
	TOTAL CENTRAL GOVERNMENT	4,39,199
Provincial Governments (Reserved).		
Subsidy—		
Kutakhal Lalabazar Railway (Government of Assam)		8,911
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel (Government of United Provinces)		5,000
	Total Provincial Governments	13,911
	GRAND TOTAL	4,53,110

No. 31.—ACCOUNT of MISCELLANEOUS RAILWAY RECEIPTS for the year 1929-30.

This Account sets forth the interest accruing on the balances of the Railway Depreciation and Reserve Funds and other miscellaneous receipts which cannot be allocated to specific Railways.

	R
Central Government.	
COMMERCIAL.	
Interest on balance of Reserve Fund	74,44,377
Interest on balance of Depreciation Fund	50,13,080
Interest and dividends on securities purchased from the Reserve Fund Account .	4,15,704
Miscellaneous Receipts	17,80,604
Total Commercial .	1,46,08,605
STRATEGIC.	
Interest on balances of Depreciation Fund	3,08,604
Total Strategic .	3,08,604
GRAND TOTAL .	1,49,12,409

No. 31-A.—ACCOUNT OF MISCELLANEOUS RAILWAY EXPENDITURE for the year 1929-30

This account sets forth the expenditure incurred by Government on certain items which cannot be allocated to specific Railways, such as outlay on surveys which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the net cost of the control exercised by Government over Companies through the Railway Board, the Controller of Railway Accounts, the Director of Railway Audit, the Government Inspectors of Railways and the Government Examiners of Railway Accounts, as reduced by recoveries made from the Companies in respect of these.

Central Government.		R
COMMERCIAL.		
<i>Railway Board.</i>		
Office of the Railway Board—Pay, allowances and contingencies		10,65,463
<i>Inspection.</i>		
Offices of the Government Inspectors of Railways—Pay, allowances and contingencies .		4,71,414
<i>Audit.</i>		
Office of late Accountant General, Railways		27,609
Office of Director, Railway Audit		2,10,510
Government Examiners of Railway Accounts and their establishments		2,01,098
Chief Auditor, East Indian Railway		2,87,771
Chief Auditor, North-Western Railway		2,24,505
Chief Auditor, Railway Clearing Accounts Office		1,55,110
Chief Auditor, Great Indian Peninsula Railway		81,209
Audit Officer, Railway Collieries		3,499
Audit Officer, Burma Railways		89,177
Total Audit		13,71,388
<i>Miscellaneous Establishments.</i>		
Office of the Controller of Railway Accounts		2,57,938
Railway Rates Advisory Committee		1,56,478
Committee for fixing Seniority in the Clearing Accounts Office		4,142
Central Standard Office		63,639
Track Sub-Committee		100
Carriage and Wagon Standardisation Committee		31,061
Bridge Sub-Committee		1,230
Automatic Centre Buffer Coupler Committee		8,476
Timber Advisory Committee		40,841
Standardisation Drawing Office		21,110
Technical Office		1,09,530
Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways .		12,817
Surplus Establishment		3,88,636
Training Reserve		8,957
Locomotive Standardisation Committee		2,621
Establishment for weeding of records		15,204
Special officers to consider and report on the method of construction of new lines by Railway Administrations		2,627
Investigation in connection with the preparation of standard designs for Rolling Stock .		80,942
Total Miscellaneous Establishments		11,50,554
Carried over		46,67,719

No. 31-A.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the year 1929-30
—concl'd.

	Brought forward	R 40,67,710
Central Government—concl'd.		
<i>Miscellaneous charges.</i>		
Central Clearing Institution		32,277
Calcutta Tube Railway		10,006
Mining Engineer		18,372
Pensionary charges		6,47,677
Controller of Railway Accounts' Auxiliary Accounts		2,00,205
Purchase of Arakan Light Railway		500
Railway Clearing Accounts Office		4,529
Chief Publicity Office		—170
Training School for accountants in Calcutta		62,808
Special officers and staff for the preparation of Traffic Rates Registers for the North-Western, East Indian, and Great Indian Peninsula Railways		51,844
Special office to consider and report on the scheme for the electrification of suburban railways in Calcutta		2,161
Other charges		1,04,195
Suspense		73,740
<i>Deduct:—</i> Contribution for Government Supervision, Audit and Control recoverable from Companies—		
Assam Bengal	90,570	
Bengal Nagpur	2,57,504	
Bengal and North Western	86,172	
Bombay, Baroda and Central India	2,98,938	
Madras and Southern Mahratta	2,38,823	
Rohilkund and Kumaon	22,994	
South Indian	1,89,441	11,84,442
	Total Miscellaneous Charges	24,702
Surveys		6,69,537
	Total Commercial	53,41,058
<i>Strategic.</i>		
Surveys		40,864
	Total Central Government	54,11,822
Provincial Governments (Reserved)—		
Government of Assam.—		
Miscellaneous charges		2,197
	Total Provincial Governments	2,197
	Grand Total	54,14,019
	India	40,05,184
	England	13,97,827

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Section C. & CC.—Irrigation, Navigation, Embankment and Drainage Works.

Capital and Revenue Accounts.

Capital Account { Charged to Revenue Rs. 24,11,486
 { Revenue Account { Receipts Rs. 7,96,32,327
 { Not charged to Revenue Rs. 6,57,68,887 { Expenditure Rs. 6,08,12,168

MAJOR HEAD AND SECTIONS	Number of Account.	Detail of Account.	Page	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
General	32	Statement of general results of Irrigation, Navigation, Embankment and Drainage Works—Net gain	101	1,88,20,150	R	
	33	Statement of Financial results of Irrigation, etc., works for which Capital Accounts are kept	102 to 215			
	34	Construction of Irrigation, Navigation, Embankment and Drainage Works.—				
		Amount charged to Revenue	220			24,11,486
		„ not charged to Revenue	220			6,57,68,887
Construction of Irrigation, Navigation, Embankment and Drainage Works	34A	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works	230			
		Total . . . . .			...	6,91,80,373
Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		Direct Receipts—				
	35	Abstract Account	231		7,59,78,120	...
	35A	Detailed Account	241	7,59,78,120	...	...
		Deduct—Working Expenses—				
	36	Abstract Account	245		5,70,97,436	...
	36A	Detailed Account	250	5,70,97,433	...	...
Irrigation, etc., Works for which no Capital Accounts are kept.		NET RECEIPTS			1,88,20,150	...
	33	Land Revenue due to Irrigation	214 and 215		4,79,62,509	...
	33	Interest on Capital . . . . .			...	4,61,45,741
		Receipts—				
	37	Abstract Account	260		1,27,09,184	...
	37A	Detailed Account	261	1,27,09,184	...	...
	39	Other Revenue Expenditure financed from Ordinary Revenues	263		...	1,20,63,193
		Other Revenue Expenditure financed from Famine Relief Fund	263		...	17,08,294
		Total . . . . .	...		7,96,32,327	6,08,12,168

C. and CC.—Irrigation, etc.

Sections C. & CC.—Irrigation, Navigation, Embankment and Drainage Works.

Capital and Revenue Accounts.

The term Drainage Works covers all projects for the relief of water-logging not directly connected with any particular irrigation system, whether for agricultural or anti-malarial purposes or both. Waterways and embankments are included under this head as being more akin to Irrigation than to Civil Works.

2. For the purpose of accounts, Irrigation works are divided into two main categories, those for which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis and those for which it is either impossible or unnecessary to maintain such accounts, either because they produce little or no revenue or because, owing to their restricted size, it is not worth while examining the returns yielded by each individual work. The first essential for a *quasi*-commercial account is the maintenance of a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined. The first broad distinction is therefore between works for which capital accounts are kept and those for which such accounts are not kept.

3. Works for which capital accounts are kept are further sub-divided into (a) works which are productive and (b) those which are unproductive. Productive Works are works of a remunerative character which are expected to yield, on the expiry of ten years after the date of closure of the construction estimate, a direct return on the capital invested in their construction calculated at 4 per cent. in the case of works sanctioned before the 1st April 1919, at 5 per cent. in the case of those sanctioned between the 1st April 1919 and the 1st August 1921, and at 6 per cent. in the case of works sanctioned after the last mentioned date. Those works which are not expected to yield the required return are classed as unproductive. The classification between productive and unproductive works is, however, dependent on the results of three consecutive years. Thus, if a productive work fails in three successive years to return the prescribed percentage, it is transferred to the unproductive class, and, conversely, an unproductive work may be transferred to the productive class if it succeeds for three consecutive years in satisfying the criterion of productivity. In determining the productivity of an old work developed by Government, the capital expended by Government alone is regarded as the capital at charge on which interest is chargeable.

4. The transactions relating to Irrigation works are exhibited in the accounts as follows:—

- (1) All capital expenditure upon works for which capital accounts are kept is recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation, Embankment and Drainage Works, each of these divisions being again sub-divided so as to show in separate sub-divisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the *total* expenditure recorded under this head lump deductions are made of the amounts financed from (i) Ordinary Revenues and (ii) the Famine Relief Fund, which has replaced the old Famine Insurance Fund, with effect from the year 1928-29. The result is that the net total finally recorded under this head represents that portion of the expenditure on the construction of works for which capital accounts are kept which is financed outside the revenue account. Resources outside the revenue account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure chargeable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon individual projects and the different sources from which the *total* expenditure on all projects is financed are set forth in Account No.

34 It will be noticed that the distribution of capital outlay between expenditure charged to revenue and expenditure not so charged, which is made in Account No. 34-A, differs considerably from the corresponding distribution at the end of Account No. 34. The reason for this is that a sum of Rs. 17,22,18,089 in all was, prior to 1920-21, expended from the revenues of the Central Government upon the construction of irrigation works in the provinces. In Account No. 34-A, which makes no distinction between Central and Provincial expenditure, this outlay is properly treated as expenditure from revenue. When the reformed constitution was introduced in 1920-21, Devolution Rule 24 provided that all sums so expended should be treated as advances made by the Central Government to the Provincial Governments. From the point of view of the latter, therefore, the works were constructed, not out of revenue, but out of borrowed funds. It follows that in Account No. 34, in which Central and Provincial outlay are separately exhibited, this expenditure should properly be shewn as expenditure not charged to revenue. This was done for the first time in the accounts for 1926-27.

(2) The revenue transactions of works for which capital accounts are kept consist of—

- (a) Gross Receipts, including the portion of Land Revenue due to Irrigation (Account No. 33),
- (b) Working Expenses and Maintenance (Accounts Nos. 33 and 36), and
- (c) Interest on Capital at Charge (Account No. 33).

The working expenses of works for which capital accounts are kept, which formerly constituted an expenditure head, are shown as a *deduct* entry under Revenue.

(3) Works for which no capital accounts are kept, which may appropriately be described as non-commercial works, fall under two main divisions:—

- (i) Works for which revenue accounts only are kept.
- (ii) Works for which neither capital nor revenue accounts are kept.

The first division formerly comprised a number of old indigenous works, many of them of considerable magnitude, which had from time to time been taken over by the Government. The original cost of these works not being known, no capital account of them was kept but, as they were too large or important to be lumped together with others, separate revenue accounts of them were maintained. The ruling cited in paragraph 3 above that, for the purpose of determining the productivity of such works, the capital expended by the Government shall be regarded as the capital value of the work has, however, materially altered the position. This class of works has now practically disappeared.

The second division is designed for the reception of the expenditure upon a very large number of works, which, while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each.

Besides the above, there is another class of expenditure which is charged against the head "Works for which no capital accounts are kept." This is miscellaneous expenditure on surveys of new irrigation projects, etc., for which a separate division has been provided under the title "Miscellaneous Expenditure". The pensionary charges of the Irrigation Department were previously included under this head, but from the accounts for 1926-27 these charges are being debited to the respective Irrigation heads of account; except in Bihar and Orissa and in the Central Provinces, where the change of classification was introduced for the first time in the accounts for 1927-28.

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in Accounts Nos. 37 and 38. Previous expenditure on these works was in most cases financed partly from ordinary revenues and partly from the Famine Insurance Grants or Funds. Under the new rules governing the use of the Famine Relief Funds, those Funds are now rarely used to finance irrigation works.

5. The main scheme of the accounts as exhibited in the Finance and Revenue Accounts is designed to show:—

- (a) A summary of the general results of Irrigation, Navigation, Embankment and Drainage Works and the net gain or loss to Government (Account No. 32).
- (b) The capital at charge of each project for which capital accounts are kept (Account No. 33).
- (c) Net receipts of such projects, comprising the gross receipts less the expenses of working (Account No. 33).
- (d) Percentage of (c) on (b) (Account No. 33).
- (e) Interest on Capital at Charge (Account No. 33).
- (f) Receipts and expenditure of works for which no capital account are kept (Accounts Nos. 37 and 38).

6. It has been decided that when a Local Government, owing to the fact that loan funds are not available, devotes its general revenues to an object upon which outlay may, under the Local Government (Borrowing) Rules, be met from loans, it will be open to that Local Government to include in the objects for which it may raise a subsequent loan the repayment to general revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that Local Governments should be forced into the market at an inopportune time merely to protect their general revenues from being charged with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major head of an amount representing capital expenditure met from general revenues, and the Local Government raised a sufficient amount of loan in a subsequent year, it would be permissible for it to utilize part of this loan in recouping the capital expenditure met from general revenues in the previous year. The amount would then be transferred to the capital from the revenue head of account by *add and deduct* entries in Account No. 34. This principle was applied in the accounts for 1922-23 by the Government of Bengal.

No. 32.—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION,

CENTRAL GOVERNMENT							PROVINCIAL			
	No of Item	Baluchistan.	North-West Frontier Province.	Delhi Province.	Rajputana	Other Items	Total.	Government of Madras	Government of Bombay	Government of Bengal.
		R	R	R	R	R	R	R	R	R
Works for which Capital Accounts are kept.										
I—Gross Receipts—										
Direct Receipts	1	55,000	18,29,506	...	22,467	...	19,07,123	6,68,672	31,10,547	11,51,966
Land Revenue due to Irrigation.	2	.	1,67,351	..	95,816	..	2,63,080	1,37,36,859	59,51,226	...
Total	.	55,000	19,96,820	..	1,18,293	...	21,70,203	1,11,05,531	93,61,773	11,51,966
Deduct—Working Expenses.	3	34,130	10,53,491	..	58,429	12	11,76,069	52,67,178	63,97,042	17,21,460
Net Receipts	4	20,900	9,43,329	..	20,864	—12	9,91,141	91,38,353	29,61,731	—5,72,494
II—Interest on Capital.										
	5	1,29,143	9,91,485	...	1,11,148	...	12,31,726	60,26,845	78,05,632	18,31,008
III—Net Revenue										
	6	—1,02,168	—51,103	...	—84,224	—12	—2,37,585	31,11,508	—18,10,901	—23,95,502
Works for which no Capital Accounts are kept.										
IV—Revenue										
	7	709	1,238	19	...	4	2,060	97,23,856	17,10,501	2,99,886
V—Expenditure (a)										
	8	1,81,307	5,11,338	2,194	6,543	9,07,731	16,00,173	52,57,904	34,20,723	11,01,052
VI—Net Expenditure										
	9	1,80,568	5,10,103	2,175	6,543	9,07,727	16,07,113	—44,68,952	17,14,222	11,01,166
Capital Outlay.										
During the year	10	1,03,577	3,52,036	...	...	...	4,56,513	(b) 1,02,53,727	(c) 3,03,23,400	(d) 22,14,582
To end of the year	11	33,37,250	2,85,92,811	...	33,89,892	...	3,53,20,984	15,78,89,077	28,02,89,728	4,57,06,978

NOTE.—Net Revenue from works for which Capital

Deduct—Net expenditure on Work for which no

Net gain on Irrigation, Navigation, etc., Works

(a) The figures shown in this line include Capital as well as Revenue expenditure, as the former

(b) Includes Rs. 4,71,554 and Rs. 2,569 respectively,

(c) " Rs. 18,06,303 and Rs. 11,446 "

(d) " Rs. 6,183 and Rs. 43 "

(e) " Rs. 87,018 and Rs. 741 "

(f) " Rs. 121 on account of expenditure in England.

on account of

EMBANKMENT and DRAINAGE WORKS for the year ended 31st March 1930.

GOVERNMENTS.									Total Central and Provincial.	No. of items.
Government of United Provinces	Government of Punjab	Government of Burma	Siam States Federation	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total.	R	
R	R	R	R	R	R	R	R	R	R	
1,77,90,029	4,53,78,868	9,69,216	.	83,60,516	8,45,533	..	.	7,40,70,997	7,59,78,120	1
27,14,958	1,99,38,953	53,07,484	.	...	80,940	..	...	4,76,89,420	4,79,52,509	2
2,05,41,987	6,53,12,651	62,79,720	...	88,60,816	8,86,482	...	...	12,17,60,426	12,89,20,029	
78,93,601	2,62,92,288	19,68,361	.	21,64,937	11,72,104	..	...	5,59,21,374	5,70,47,456	3
1,24,09,981	3,80,20,303	13,08,356	..	16,75,379	—3,05,622	...	.	6,58,31,052	6,66,33,193	4
98,92,724	1,26,12,004	22,31,517	...	20,45,897	26,60,433	..	...	4,40,14,015	4,61,45,741	5
20,17,262	2,64,01,459	—9,17,101	...	—3,70,518	—2,86,110	..	...	2,00,25,037	2,03,87,452	6
1,29,221	3,59,121	1,74,799	..	1,18,820	2,79,650	406	...	1,27,07,074	1,27,09,181	7
1,51,664	9,93,334	10,75,498	5,013	3,42,596	3,08,181	60,688	10,938	1,20,67,254	1,16,60,427	8
23,168	6,33,918	9,00,699	5,043	2,29,576	28,525	89,682	10,038	2,10,181	18,07,293	9
1,88,97,603	76,25,581	11,31,031	...	—752	22,72,798	...	...	6,77,23,860	6,81,80,973	10
23,28,5,442	32,03,26,119	6,70,74,215	...	6,09,92,413	6,20,78,515	...	...	1,22,87,22,982	1,25,90,43,968	11

	Central.	Provincial	Total.
	R	R	R
Accounts are kept (see III above)	—2,37,585	2,09,25,087	2,06,87,452
Capital Accounts are kept (see VI above)	16,07,112	2,60,180	18,67,293
as recorded in Accounts Nos. 2 & 3	—18,44,698	2,06,04,857	1,88,20,159

is not separately recorded in the accounts in the case of Works for which no capital accounts are kept.

expenditure in England and exchange thereon,

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1923-24	To end of 1923-24.	Direct Receipts (for details see Accounts Nos 35 and 35-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 24			
			R	R	R	R
Central Government.						
BALUCHISTAN.						
A.—Irrigation works. UNPRODUCTIVE	Shebo Canal	1	..	8,17,850	324	..
	Khushdil Khan Canal	2	99,588	18,97,127	31,069	...
	Nari Weir Canal	3	3,989	6,22,302	23,607	...
	TOTAL		1,03,577	33,37,280	55,000	...
NORTH-WEST FRONTIER PROVINCE.						
PRODUCTIVE	Lower Swat Canal	4	2,99,477	58,98,645	7,64,719	70,402
	Kabul River Canal	5	...	12,62,134	2,14,461	23,688
			2,99,477	71,60,779	9,79,183	94,130
UNPRODUCTIVE	Upper Swat Canal	6	53,459	2,03,27,583	8,60,343	71,104
	Paharpur Canal (a)	7	...	9,05,444	...	...
			53,459	2,14,33,032	8,60,343	71,104
	TOTAL		3,52,936	2,86,53,811	18,29,566	1,67,251
RAJPUTANA.						
UNPRODUCTIVE	Tanks in Ajmer Sub-Collectorate . .	8	...	17,92,340	7,504	39,102
	Tanks in Beawar Sub-Collectorate . .	9	...	11,39,476	9,635	86,810
	Tanks in Todgarh Sub-Collectorate . .	10	...	4,58,118	5,235	20,114
	TOTAL		...	33,59,893	22,467	65,826
	Miscellaneous—Expenditure in England not accounted for in Indian books .		...	...	...	...
	Total Central Government.		4,56,513	3,53,20,984	19,07,123	2,63,080

(a) The control of this canal has been transferred to the District Authorities with effect from 1923-24.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930.

DURING 1929-30		Working Expenses during 1929-30 (for details see Accounts Nos 36 and 36-A).	EXCLUDING INTEREST		Interest on Capital (c)	INCLUDING INTEREST.		Number of Items.
Less - Collection charges in the Civil Department	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent on Capital Outlay to end of year.	
R	R	R	R		R	R		
..	324	6,083	- 3,709	- 70	27,602	- 23,311	- 4.07	1
..	31,089	17,798	+ 13,276	- 70	68,551	- 53,275	- 2.81	2
..	23,697	10,304	+ 13,393	+ 2.15	28,950	- 15,597	- 2.50	3
...	55,090	34,130	+ 20,060	+ .63	1,28,143	- 1,02,183	- 3.06	
..	8,35,181	3,55,521	+ 4,79,660	+ 8.13	2,05,771	+ 2,73,889	+ 4.64	4
...	2,40,152	72,000	+ 1,67,552	+ 13.27	44,512	+ 1,28,040	+ 9.75	5
...	10,75,433	4,28,121	+ 6,47,212	+ 9.04	2,50,288	+ 3,96,929	+ 5.54	
...	9,21,487	6,25,870	+ 2,96,117	+ 1.44	7,14,044	- 4,17,927	- 2.04	6
...	...	...	...	..	80,108	- 80,108	- 3.82	7
...	9,21,487	6,25,870	+ 2,96,117	+ 1.88	7,44,152	- 4,48,035	- 2.08	
...	10,56,820	10,53,491	+ 9,43,329	+ 3.29	9,94,435	- 51,106	- .18	
...	46,696	50,181	3,485	- .19	59,598	- 63,088	- 3.52	8
...	46,248	25,346	+ 20,902	+ 1.83	39,362	- 18,460	- 1.63	9
...	25,849	12,902	+ 12,447	+ 2.73	15,188	- 2,741	- .60	10
...	1,18,293	88,429	+ 29,864	+ .87	1,14,148	- 84,284	- 2.47	
...	..	12	- 12	...	...	- 12	...	
...	21,70,203	11,76,002	+ 9,94,141	+ 2.81	12,81,726	- 2,87,585	- .87	

(a) Simple interest at 3.25% on outlay to end of 1916-17 and at average rates prescribed by different Governments on subsequent outlay, less half the outlay of the year. As regards capital met out of specific loans raised by Provincial Governments, interest has been charged at the rates of interest actually paid on such loans.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK.	PROVINCES AND CANALS	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos. 75 and 35-A)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34	For details see Account No. 34		
	Provincial Governments.		R	R	R	R
A—Irrigation Works—PRODUCTIVE—	GOVERNMENT OF MADRAS					
	Cauvery Delta System	11	2,70,530	68,45,018	20,092	18 57,116
	Sriyalkuntam Anicut System	12		16,67,450	6,792	1,54,304
	Godavari Delta System	13	2,86,764	1,53,50,727	2,13,800	41,90,585
	Mehamathur Anicut System	14		73,372	1 8	19 711
	Thadapalli Channel System	15	..	1,06,383	1,622	64,396
	Kalngarayan Channel System	16	..	1,76,980	1,736	49,454
	Viddhachalan Anicut System	17	..	84,191	2,337	30,893
	Pelandurai Anicut System	18	—1,933	6,43,302	1,430	54,073
	Chembrambakkam Tank System	19		6,51,348	172	88,790
	Marudur Anicut System	20	...	58,721	2,504	94,760
	Pennar River Canals System	21	5,626	57,58,046	3,601	6,54,919
	Arkenkota Channel System	22	...	1,40,769	351	20,853
	Tirukkojilar Anicut System	23	1,477	3,89,189	2,581	71,101
	Shatlatope Anicut System	24	15,162	10,16,567	2,849	1,51,535
	Palar Anicut System	25	560	23,48,453	2,413	1,55 253
	Cheyyar Anicut System	26	3,686	5,20,480	2,184	81,122
	Cumbum Tank System	27		63,985	...	—10,181
	Ponney Anicut System	28	...	2 95,106	373	51,043
	Periyar System	29	1,577	1 64,26,912	18,058	8,06,238
	Kistna Delta System	30	1,74,844	1,81,17 982	2,00,261	41,30,414
	Nandiyar Channel System	31		63 331	409	11,183
	Ganjam Minor Rivers System	32	..	2,76,194	87	67 041
	Lower Coleroon Anicut System	33	49,662	31,41,956	11,034	4,24,735
	Divi Pumping System	34	57,786	25,67,786	6,530	2,41 875
	Toludur Reservoir System	35	4,481	23,34,768	859	1,04,166
	Polavaram Island Project	36	1,23,974	11,78,693	...	81,484
	Cauvery—Metur Project	37	90,09,018	3,41,57,445	...	
	Kattalai Scheme	38	83,533	11,74,283	4,736	45,180
	Total		1,00,85,717	11,00,11,265	5,10,800	1,37,00,031
	Carried over		1,00,85,717	11,00,11,265	5,10,800	1,37,00,031

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30		Working Expenses during 1929-30 (for details see Accounts Nos. 38 and 39-A)	EXCLUDING INTEREST		Interest on Capital acc.	INCLUDING INTEREST.		Number of Item.
Less— Collection in the Civil Department	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent. on Capital Outlay to end of year	
R	R	R	R		R	R		
92,539	17,84,370	8,60,763	+9,23,607	+13.40	2,76,251	+6,47,350	+9.46	11
7,715	1,53,381	78,472	+74,909	+4.40	56,751	+18,128	+1.09	12
2,07,792	41,96,492	11,61,687	+30,34,805	+19.77	5,51,656	+24,83,149	+16.17	13
932	18,537	6,536	+12,001	+16.76	2,494	+9,807	+13.37	14
3,250	62,800	21,341	+41,459	+24.95	5,536	+35,933	+21.60	15
2,473	48,717	11,611	+37,106	+21.08	5,852	+31,254	+17.06	16
1,544	31,680	15,015	+16,665	+19.80	2,709	+13,872	+17.06	17
2,703	52,890	22,351	+30,539	+4.65	22,199	+7,840	+1.12	18
1,939	37,023	4,066	+32,957	+4.93	21,906	+10,419	+1.60	19
4,758	92,622	6,282	+86,340	+147.03	2,121	+84,219	+143.42	20
31,586	6,20,054	1,04,937	+5,15,117	+9.02	1,92,683	+3,27,074	+5.68	21
1,143	20,101	5,403	+14,698	+10.48	4,681	+10,072	+7.15	22
3,855	70,127	23,811	+46,316	+11.00	13,864	+32,932	+8.46	23
7,376	1,43,808	29,775	+1,14,033	+11.51	35,486	+61,547	+8.02	24
7,712	1,49,934	72,301	+77,633	+3.31	78,508	—945	—0.4	25
8,984	79,322	28,500	+50,822	+9.71	19,165	+31,357	+6.02	26
—306	—15,325	4,309	—19,634	—23.36	2,703	—22,427	—16.70	27
2,595	49,721	18,353	+31,368	+10.63	10,994	+20,374	+6.90	28
89,712	8,44,584	2,30,781	+6,13,803	+4.93	3,49,376	+1,64,517	+1.58	29
2,02,982	41,30,654	11,97,640	+29,33,014	+16.19	6,55,839	+22,76,216	+12.56	30
559	11,033	13,682	—2,649	—4.19	2,136	—4,785	—7.56	31
3,351	63,777	57,251	+6,526	+2.36	9,556	—3,050	—1.09	32
27,137	4,15,432	2,96,858	+1,18,574	+4.09	1,29,409	—835	—0.3	33
8,761	2,42,641	1,45,963	+96,678	+3.76	97,611	—930	—0.3	34
5,205	99,817	15,072	+84,745	+3.63	1,08,649	—23,904	—1.02	35
4,071	77,410	1,511	+75,899	+5.13	76,559	—460	—0.3	36
...	...	...	...	...	15,98,031	—15,98,031	—1.68	37
2,269	47,657	9,730	+37,927	+3.22	61,040	—23,113	—1.97	38
4,71,006	1,35,39,238	15,37,343	+90,01,895	+8.18	43,94,247	+46,07,645	+4.19	
4,71,602	1,35,39,238	45,37,343	+90,01,895	..	43,94,247	+46,07,645	...	

(a) 20/10/30 page 195.

C. and CC.—Irrigation, etc.

3 c 2

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos. 25 and 26-A, &c.)	Irrigation Land Revenue collected in the Civil Department
			For details see Account No. 34.			
			R	R	R	R
	Brought forward		1,00,89,717	11,00,11,265	5,10,809	1,37,00,031
A.—Irrigation Works.	GOVERNMENT OF MADRAS—contd.					
UNPRODUCTIVE—	Karnool-Cuddapah Canal	39	...	2,33,13,676	8,510	3 26,109
	Bairur Tank	40	...	4,19,375	1,995	18,211
	Vallur Anicut	41	..	74,366	286	4,565
	Madras Water Supply and Irrigation System.	42	3,048	16,20,446	41,488	15,882
	Rushikulya System	43	59,824	48,59,184	3,888	2,03,009
	Muniyera System	44	..	5,71,308	1,300	32,219
	Dondapad Tank	45	...	1,24,786	3	760
	Yerur Tank	46	.	61,741	..	3 416
	Sagileru System	47	...	4,47,108	55	3,413
	Atmakur Tank	48	.	1,09,951	...	3,010
	Janganaheswarapuram Tank	49	.	61,253	...	—278
	Anamasamudram-Beraperu Tank	50	...	71,687	...	—1,873
	Hajipuram Tank	51	...	2,78,774	466	3,433
	Ponnalur Tank	52	...	1,92,975	—22	4,792
	Markapur Tank	53	..	1,24,481	...	1,907
	Nagavalli River System	54	...	16,80,456	495	84,192
	Venkatapuram Tank	55	...	3,72,250	...	303
	Bhavanasi Tank	56	...	2,54,395	10	5,613
	Yellanur Tank	57	...	2,39,192	...	3,519
	Kocheruvu Tank	58	..	1,24,605	...	—379
	Panjapatti Reservoir Project	59	...	3,27,781	124	...
	Siddapur Tank	60	...	7,01,038	...	4,588
	Nagavaram Anicut and Supply Channel	61	...	1,07,294	...	609
	Mopad Reservoir System	62	...	21,93,275	—46	26,816
	Kaniyampalayam Anicut	63	—3,540	1,21,361	4,003	...
	Thippayapalem Project	64	—265	69,842	...	...
	Basavannah Channel	65	1,09,427	4,15,040	...	...
	Total A—Irrigation		1,68,414	3,90,27,660	62,575	7,14,510
			1,02,58,211	14,90,88,925	5,73,894	1,41,44,541
B.—Navigation, etc., Works.	GOVERNMENT OF MADRAS					
UNPRODUCTIVE .	Ganjam-Gopalpur Canal	66	...	1,43,100	6,106	...
	Vedaranniyam Canal	67	..	1,82,699	1,093	...
	Buckingham Canal	68	1,516	85,74,883	88,069	...
	Total B—Navigation		1,516	88,50,182	95,288	...
	TOTAL GOVERNMENT OF MADRAS		1,02,59,727	15,78,89,057	6,68,672	1,44 14 541
	Carried over		1,02,59,727	15,78,89,057	6,68,672	1 44 14 541

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30		Working Expenses during 1929-30 (for details see Accounts Nos. 46 and 46-A.)	EXCLUDING INTEREST.		Interest on Capital (a)	INCLUDING INTEREST.		Number of Items.
Interest—Collection charges on the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R		R	R		
6,71,602	1,35,30,238	45,37,346	+90,01,892		43,94,247	+46,07,645		
16 295	3,18,354	1,26,569	+1,81,485	+78	7,84,420	-6,02,935	-2 59	39
881	19,325	7,883	+11,442	+2 72	13,945	-2,503	-59	40
228	4,623	746	+3,377	+5 21	2,695	+1,182	+1 59	41
794	56,576	18,276	+38,300	+2 36	55,325	-17,025	-1 05	42
10,078	1,96,810	1,66,449	+30,370	+62	1,63,788	-1,33,418	-2 74	43
1,611	31,908	7,482	+24,426	+4 27	19,045	+5,381	+94	44
33	725	40	+685	+51	4,149	-3,464	-2 77	45
171	3,245	49	+3,196	+5 17	2,053	+1,143	+1 85	46
171	3,207	6,390	-3,093	-69	14,867	-17,900	-4 02	47
161	2,859	474	+2,385	+2 17	3,056	-1,271	-1 15	48
-14	-259	43	-302	-49	2,038	-2,340	-3 82	49
-94	-1,779	310	-2,098	-2 93	2,854	-4,482	-6 25	50
174	3,775	506	+3,269	+1 17	9,270	-6,001	-2 15	51
240	4,530	2,957	+1,573	+81	6,966	-5,393	-2 79	52
98	1,869	6,168	-4,299	-3 45	4,301	-3,600	-6 91	53
3,441	81,536	18,322	+63,214	+3 76	56,805	+6,400	+1 38	54
18	351	574	-223	-06	12,919	-13,142	-9 53	55
201	5,532	1,670	+3,862	+1 52	10,022	-6,160	-2 42	56
151	3,368	463	+2,905	+1 21	8,329	-5,424	-2 27	57
-19	-360	681	-1,041	-84	4,925	-5,868	-4 31	58
..	124	2,122	-1,998	-61	12,494	-14,402	-4 42	59
230	4,358	908	+3,450	+44	26,389	-22,939	-2 99	60
30	370	22	+348	+51	3,568	-3,020	-2 81	61
1,116	25,650	14,633	+11,023	+50	84,106	-73,173	-3 84	62
...	4,003	2,458	+1,545	+1 27	6,052	-4,507	-3 71	63
...	...	...	..	...	3,772	-3,772	-5 40	64
...	..	..	..	...	19,422	-19,422	-4 68	65
36,080	7,71,003	3,96,504	+3,74,501	+96	13,37,195	-9,62,604	-2 47	
7,07,682	1,43,10,243	49,33,850	+93,76,393	+6 29	57,31,442	+36,44,951	+2 44	
...	6,106	334	+5,772	+4 03	4,758	+1,014	+71	66
...	1,093	7,492	-6,399	-4 82	4,412	-10,811	-8 15	67
...	88,089	3,25,502	-2,37,413	-2 77	2,86,233	-5,23,846	-6 11	68
...	65,288	3,33,328	-2,38,040	-2 69	2,95,403	-5,38,443	-6 03	
7 07,682	1 44,05,531	52,07,178	+91,38,353	+3 78	60,28,845	+31,11,508	+1 97	
7 07,682	1 44,05,531	52,07,178	+91,38,353		60,28,845	+31,11,508		

(a) Vide footnote on page 193.

C. and CC.—Irrigation, etc.

No. 32.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 19 8-90.	To end of 1928-29.	Date of Receipts (for details see Accounts Nos. 35 and 35-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34			
			R	R	R	R
	Brought forward		1,02,59,727	15,78,9,057	6,68,672	1,44,44,541
A—Irrigation Works—PRODUCTIVE—	GOVERNMENT OF BOMBAY.					
	Alibhar Kacheri Canal	69	...	1,08,430	560	10,318
	Safrazwah Canal	70	...	1,18,559	2,807	21,714
	Ghat Canal	71	...	6,48,570	19,539	8,36,738
	Great Marak Canal	72	...	4,41,387	5,468	44,575
	Gedikeri Tank	73	...	16,363	...	2,856
	Mavinkop Tank	74	...	30,185	..	1,304
	Sukkar Canal	75	...	14,21,461	3,284	2,22,382
	Unharwah	76	4,100	7,88,010	1,193	2,34,031
	Begari Canal	77	—1,109	24,26,584	51,851	8,48,028
	Desert Canal	78	...	26,74,305	82,615	1,74,667
	Fulehi Canal	79	4,20,331	35,40,660	84,367	4,70,280
	Suttah Canal . (a)	80	...	1,81,886	20	20,687
	Naulakhi Canal	81	..	1,31,640	1,516	1,17,603
	Pinyari Canal	82	..	12,12,044	5,460	2,46,198
	Indus Canal Right Bank	83	..	60,122	423	51,873
	Indus Canal Left Bank	84	...	2,61,894	1,060	93,427
	Sind Canal and Branches	85	...	8,24,066	5,702	2,67,183
	Rajib Chitti and Gang	86	..	2,82,206	742	88,772
	Canals in Rohri	87	..	1,69,693	4,571	1,56,476
	Western Nara and Pritchard Canal	88	...	22,43,471	22,305	8,80,514
	Phitta Canal	89	...	25,570	500	15,913
	Gharo Muhamudo	90	..	1,06,040	6,731	1,23,369
	Kari Shumali	91	...	15,191	3,965	55,879
	Nasirwah	92	...	45,640	694	63,471
	Indus Canal—other Canals (Fulehi District)	93	...	1,12,485	2,775	55,628
	Dambho Canal	94	..	50,514	501	34,518
	Marviwah	95	..	9,507	17	17,026
	Pagher Canal	96	..	7,45,055	4,520	51,523
	Dadu Canal . (a)	97	..	28,240	1,101	32,030
	Shahada Channel	98	..	1,00,739	2,100	6,101
	Lloyd Barrage and Canals Construction	99	2,78,60,744	13,88,11,087	..	...
	Garkino Canal	100	..	1,30,970	...	...
			2,82,84,165	15,72,81,913	2,16,551	52,76,504
	Carried over		1,02,59,727	15,78,89,057	6,68,672	1,44,44,511

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A)	EXCLUDING INTEREST.		Interest on Capital (1)	INCLUDING INTEREST.		Number of Item
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year	
R	R	R	R		R	R		
7,07,632	1,44,06,581	52,67,178	+ 51,38,853		60,26,845	+ 81,11,508		
584	10,204	6,011	+ 4,283	+ 4 14	5,040	— 757	— 73	69
1,357	23,161	23,125	+ 39	+ 08	3,942	— 3,903	— 3 29	70
50,510	8,05,767	2,42,626	+ 5,63,141	+ 87 50	23,298	+ 5,30,843	+ 83 88	71
2,730	47,308	53,570	— 6,262	— 1 42	19,343	— 25,605	— 5 80	72
256	2,110	146	+ 1,974	+ 12 06	544	+ 1,430	+ 8 74	73
130	1,174	146	+ 1,028	+ 3 41	1,004	+ 24	+ 08	74
13,421	2,12,245	1,07,684	+ 1,04,561	+ 7 36	13,398	+ 56,163	+ 3 95	75
13,862	2,21,362	1,07,506	+ 1,13,856	+ 14 45	26,459	+ 97,397	+ 11 09	76
51,218	8,48,663	5,43,110	+ 3,05,544	+ 12 50	31,846	+ 2,23,698	+ 9 21	77
10,558	2,46,724	6,40,140	— 3,94,416	— 14 74	89,593	— 4,33,809	— 18 09	78
30,857	5,23,740	2,11,118	+ 3,12,602	+ 8 88	1,38,794	+ 1,73,808	+ 4 91	79
1,190	10,717	11,286	+ 8,481	+ 4 66	6,205	+ 2,276	+ 1 25	80
7,076	1,12,045	56,750	+ 55,295	+ 42 00	5,019	+ 50,270	+ 38 19	81
14,650	1,37,008	1,45,170	+ 91,638	+ 7 57	54,531	+ 37,307	+ 3 08	82
2,984	40,312	23,357	+ 25,955	+ 29 12	3,897	+ 22,058	+ 24 75	83
5,488	88,999	80,365	+ 8,634	+ 3 29	9,768	— 1,134	— 43	84
18,735	2,57,230	1,30,347	+ 1,26,882	+ 15 40	29,535	+ 97,357	+ 11 81	85
5,233	84,209	16,165	+ 68,044	+ 24 11	10,011	+ 58,033	+ 20 56	86
9,275	1,51,772	1,41,044	+ 10,728	+ 6 32	6,691	+ 4,037	+ 2 39	87
52,884	8,49,935	3,07,042	+ 5,42,893	+ 24 20	60,526	+ 4,62,367	+ 20 60	88
932	15,511	7,068	+ 8,443	+ 33 02	871	+ 7,572	+ 29 60	89
7,511	1,22,589	1,01,210	+ 21,379	+ 20 16	3,791	+ 17,588	+ 16 58	90
3,355	56,189	41,410	+ 15,079	+ 29 26	605	+ 14,474	+ 25 25	91
3,696	60,469	28,972	+ 31,497	+ 69 01	1,711	+ 29,786	+ 65 26	92
3,400	54,974	47,423	+ 7,551	+ 6 71	4,581	+ 2,970	+ 2 64	93
2,063	32,956	27,242	+ 5,714	+ 11 31	1,729	+ 3,985	+ 7 89	94
1,026	16,917	7,904	+ 9,013	+ 24 80	316	+ 8,697	+ 51 48	95
4,885	31,167	45,079	+ 36,088	+ 4 84	35,154	+ 934	+ 13	96
1,940	32,184	20,997	+ 11,187	+ 39 60	938	+ 10,249	+ 36 28	97
652	7,549	8,654	— 1,115	— 1 10	4,143	— 5,258	— 5 21	98
...	..	...	...	...	(b) 21,88,970	— 21,88,970	— 1 58	99
...	..	..	..	...	6,968	— 6,968	— 5 32	100
3,19,453	52,73,602	31,88,456	+ 20,90,146	..	28,94,221	— 8,04,075	...	
7,07,652	1,44,06,581	52,67,178	+ 91,38,853	...	60,26,845	+ 31,11,508	...	

(a) Vide footnote on page 198.

(b) The interest charged to this Project during 1929-30 is Rs. 62,59,801, of which Rs. 40,70,881 has been charged to Capital.

C. and C.C.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION ended the 31st

CLASS OF WORK	PROVINCES AND CANALS.	Number/Item	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos. 35 and 36-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34		R	R
			R	R	R	R
			1,02,59,727	16,78,89,067	6,63,672	1,44,44,541
	Brought forward		2,82,84,165	16,72,81,913	8,16,551	52,76,504
A. Irrigation Works—UNPRODUCTIVE	GOVERNMENT OF BOMBAY—contd					
	Kasudi Tank	101		40,812	1,201	...
	Chokli Canal	102		53,803	1,042	...
	Hathmati and Kharicut Canal	103		12,43,618	45,008	...
	Dambal Tank	104		60,847	1,187	916
	Madlon Tank	105		78,454	930	...
	Hartula Tank	106		47,948	1,261	...
	Mhawa Tank	107		1,28,781	1,638	...
	Madar Tank	108		1,61,218	2,144	...
	Asandh Tank	109		60,741	388	980
	Elvadi Tank	110		12,8,117	1,51,946	...
	Mochlundi Tank	111	...	1,40,217	164	...
	Bhadalwadi Tank	112	...	2,13,116	1,180	...
	Bhadoli Tank	113	...	3,52,685	6,116	2,314
	Kotwar Tank	114	...	37,023	2,520	...
	Faridnagar Canal	115	...	8,98,103	57,320	...
	Upper Man River Works	116	...	1,15,835	5,680	...
	Manu Tank	117	...	4,70,639	9,726	...
	Ashi Tank	118	...	7,62,493	23,876	...
	Bewari Canal	119	...	56,771	1,326	...
	Shiwajinagar Tank	120	...	2,12,199	5,082	...
	Lower Panjha River Works	121	...	4,15,382	15,236	8,054
	Yerla River Irrigation Works	122	...	7,35,672	22,923	...
	Parsal Tank	123	...	2,08,007	8,759	...
	Mathe Canal, including Matola Tank	124	3,016	62,59,374	1,37,700	73
	Gokak Canal, 1st Section	125	503	1,83,132	62,012	...
	Eastern Nara Works	126	1,14,692	85,32,277	32,360	2,00,290
	Mhaswad Tank	127	...	20,01,533	52,751	...
	Jamrui Canal	128	1,27,738	99,30,757	49,124	4,05,862
			2,75,850	3,64,54,003	10,05,610	6,28,125
	Carried over		2,82,84,165	16,72,81,913	8,16,551	52,76,504
			1,02,59,727	16,78,89,067	6,63,672	1,44,44,541

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A)	EXCLUDING INTEREST.		Interest on Capital (a).	INCLUDING INTEREST		Number of items.
Less—Collection charges to the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Ratio per cent on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Ratio per cent on Capital Outlay to end of year.	
R	R	R	R		R	R		
7,07,682	1,44,06,531	52,67,178	+91,38,353	...	60,26,845	+81,11,503		
3,19,453	52,73,602	31,83,456	+20,90,146	...	28,94,221	-8,04,075	...	
6	1,195	1,165	+30	+07	1,357	-1,327	-3.25	101
28	1,614	1,736	-122	-23	1,789	-1,911	-3.35	102
728	44,280	41,119	+3,161	+25	41,407	-38,246	-3.08	103
104	1,909	580	+1,419	+2.33	2,023	-604	-0.99	104
16	914	1,010	-96	-12	2,605	-2,701	-3.45	105
11	1,250	1,010	+240	+50	1,594	-1,354	-2.82	106
16	1,622	1,349	+473	+37	4,282	-3,809	-2.96	107
55	2,089	1,860	+229	+14	5,362	-5,133	-3.18	108
76	938	1,155	-157	-26	2,020	-2,177	-3.53	109
2869	1,40,077	17,651	+1,31,426	+10.70	40,837	+90,580	+7.38	110
5	159	1,652	-1,493	-1.06	4,663	-6,156	-4.39	111
13	1,167	4,084	-2,867	-1.35	7,087	-9,954	-4.67	112
308	8,152	6,527	+1,625	+4.6	11,727	-10,102	-2.86	113
50	2,470	2,164	+306	+81	1,261	-955	-2.52	114
629	56,700	16,618	+40,082	+4.46	29,970	+10,112	+1.13	115
113	5,576	7,673	-2,097	-50	13,827	-15,924	-3.63	116
151	9,575	6,042	+3,533	+75	15,815	-12,282	-2.61	117
416	23,462	8,068	+15,394	+2.02	25,463	-10,069	-1.32	118
79	4,247	3,602	+645	+1.14	1,888	-1,243	-2.10	119
92	4,990	6,123	-1,133	-53	7,056	-8,189	-3.66	120
1,702	22,488	4,967	+17,521	+3.93	14,810	+2,711	+6.1	121
408	22,515	21,735	+780	+1.1	24,784	-24,004	-3.26	122
169	8,590	1,553	+7,037	+3.38	6,917	+120	+0.6	123
5,764	4,32,019	1,28,278	+3,03,741	+4.85	(b) 2,03,080	+95,661	+1.53	124
1,371	61,541	16,437	+45,104	+3.26	47,602	-2,438	-1.8	125
12,054	2,28,096	3,58,192	-1,29,196	-1.51	3,16,098	-4,45,294	-5.22	126
836	51,915	15,962	+35,953	+1.79	66,688	-30,735	-1.53	127
9,864	4,45,422	6,37,688	-1,92,266	-1.36	3,48,336	-5,40,602	-5.1	128
33,523	15,95,223	13,15,950	+2,79,272	...	12,53,348	-9,76,076		
3,19,453	52,73,602	31,83,456	+20,90,146	..	28,94,221	-8,04,075	..	
7,07,682	1,44,06,531	52,67,178	+91,38,353	...	60,26,845	31,11,503	..	

a) *Vide* footnote on page 193.

(b) In the calculation of this figure, a sum of Rs. 3,60,525 credited to the capital account of the Mutha Canal Project in 1918-19, on account of the separation of Poona Water Works, has been taken in reduction of the capital outlay to end of 1916-17, as the credits really relate to expenditure incurred during that period.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1926-27	To end of 1926-27	Direct Receipts (for details see Accounts Nos. 33 and 34A.)	Liabilities Incurred Revenue collected in the Civil Department.
			For details see Account No. 34.			
			R	R	R	R
	Brought forward		1,02,59,727	15,78,89,037	6,68,672	1,14,11,511
			2,82,84,165	13,72,81,913	3,16,551	52,76,504
			2,70,850	3,60,61,993	10,35,920	6,28,125
A.—Irrigation Works—UNPRODUCTIVE—<i>could</i>	GOVERNMENT OF BOMBAY— <i>contd.</i>					
	Jamda Canal	129	..	10,01,146	11,043	.
	Pathri Tank	130	.	6,27,825	13,759	...
	Victoria Tank	131	—4,366	58,151	.	..
	Madhihal Tank	132	—210	4,93,241	...	...
	Nira Left Bank Canal and Shetphal Tank.	133	6,13,739	1,23,22,127	8,14,907	
	Hasanaliwah Canal	134	...	2,96,463	1,758	3,031
	Dad Canal	135	—73	26,14,111	6,214	1,41,157
	Nasrat Canal	136	..	18,26,179	1,430	1,52,149
	Kadwa River Works	137		9,78,350	45,183	534
	Wangroli Tank	138	..	2,42,512	9,756	...
	Tranza Nagrama Tank	139	..	2,38,032	1,561	...
	Savli Tank	140		2,34,179	6,571	
	Chankapur Tank	141	..	19,87,839	43,038	
	Sahint Tank	142		1,58,152	4,901	..
	Suki River	143		15,139	...	...
	Godavari Canal	144	13,909	99,24,131	5,21,016	
	Futela Tank	145		1,07,756	497	
	Seharwah Canal	146	.	25,830	..	...
	Kalri Canal	147	.	98,514	737	4,889
	Dharma Canal	148	...	95,509	2,583	—2,562
	Mahiwah Canal	149	25,928	14,38,459	3,867	98,112
	Gokak Canal Survey	150	.	98,859	...	...
	Nira Right Bank Canal	151	11,14,474	3,74,89,874	1,28,843	
	Pravara River Works	152	—420	1,44,94,118	4,75,022	76
	Gokak Canal Second Section	153		1,76,303	..	
	Naulakhi (abandoned Project)	154	.	5,111		..
			20,39,235	12,30,07,815	30,93,996	10,98,771
	TOTAL GOVERNMENT OF BOMBAY		3,03,23,100	28,02,89,728	31,10,517	68,75,275
	Carried over		4,05,83,127	12,81,78,785	10,79,219	2,08,11,816

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1920-21		Working Expenses during 1920-21 (for details see Accounts Nos. 30 and 30-A)	EXCLUDING INTEREST		Interest on Capital. (a)	INCLUDING INTEREST.		Number of Poles.
Less—Collection charges in the Civil Department.	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent on Capital Outlay to end of year.	
₹	₹	₹	₹		₹	₹		
7,07,652	1,44,05,531	52,67,178	+91,38,353		60,20,845	+31,11,509	..	
3,19,453	52,73,602	31,83,436	+20,90,146	.	28,94,221	—8,04,076	...	
83,523	15,95,222	13,15,950	+2,79,272	..	12,55,348	—9,76,076	...	
97	10,946	12,106	—1,160	—11	33,489	—34,649	—3.46	129
220	13,539	5,185	+8,354	+1.33	20,876	—12,522	—1.99	130
...	...	...	...	...	2,121	—2,121	—3.64	131
...	...	...	...	...	16,451	—16,451	—3.34	132
16,032	7,98,823	2,99,178	+4,99,647	+4.05	5,17,567	—17,920	—1.4	133
1,999	32,790	36,750	—3,960	—1.33	9,989	—13,949	—4.70	134
8,451	1,41,920	2,00,734	—58,814	—2.25	87,674	—1,46,488	—5.60	135
8,343	1,43,230	1,61,788	—18,547	—90	61,018	—77,565	—4.25	136
843	41,915	87,210	+7,675	+7.9	32,398	—24,723	—2.54	137
169	9,587	6,582	+3,005	+1.24	8,135	—5,130	—2.11	138
2	1,559	1,914	—355	—15	7,915	—8,270	—3.47	139
101	6,470	7,408	—938	—40	7,787	—8,725	—3.72	140
830	42,768	59,417	—16,629	—84	69,028	—85,657	—4.31	141
73	4,913	4,194	+719	+45	5,269	—4,550	—2.87	142
...	...	...	...	...	508	—508	—3.32	143
10,170	5,10,563	3,86,796	+1,74,070	+1.77	3,32,348	—1,53,278	—1.61	144
9	478	1,259	—781	—73	3,570	—4,351	—4.05	145
...	...	...	...	...	1,374	—1,374	—5.32	146
2,683	42,943	58,014	—15,071	—15.50	3,954	—19,025	—19.31	147
—157	343	2,132	—1,784	—1.87	3,375	—5,159	—5.40	148
5,818	96,161	1,23,440	—29,279	—2.63	43,303	—77,582	—5.39	149
...	...	...	...	...	5,259	—5,259	—5.32	150
863	1,22,980	2,42,983	—1,21,003	—32	17,50,587	—13,71,590	—4.99	151
9,413	4,55,685	2,97,521	+1,68,164	+1.16	6,21,040	—4,52,876	—3.12	152
...	...	...	...	...	5,563	—5,563	—3.32	153
...	...	...	...	...	170	—170	—3.33	154
1,04,596	40,83,171	32,13,586	+8,74,585	+71	49,11,411	—40,36,825	—3.28	
4,24,049	93,61,773	63,97,042	+29,64,731	+1.06	78,05,692	—43,40,901	—1.72	
11,31,731	2,37,87,304	1,16,64,220	+1,21,03,084	...	1,38,32,477	—17,20,393	..	

(a) Vide footnote on page 193.

No. 33—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1930-31	Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34			
			R	R	R	R
A.—Irrigation Works—	Brought forward		4,01,87,127	43,81,78,785	40,70,210	2,08,10,816
	GOVERNMENT OF BENGAL					
	PRODUCTIVE . Damodar Canal	155	18,80,910	40,80,738		...
	Bakreswar Irrigation Scheme	156	1,55,591	3,41,060	...	...
	TOTAL		20,36,501	44,21,798	...	...
UNPRODUCTIVE . Midnapore Canal		157		8,30,678	2,80,927	...
	Total A—Irrigation		20,36,501	1,37,31,511	2,30,077	...
B.—Navigation, etc., Works—						
	PRODUCTIVE . Grand Trunk Canal	158	—410	13,90,718	...	...
	UNPRODUCTIVE . Hijli Tidal Canal	159	...	25,50,805	67,668	...
	Calcutta and Eastern Canals	160	...	68,60,468	4,17,300	...
	Sunderban Steamer Route	161	—45,468	18,16,141	64,750	...
	Madaripur Bheel Route	162	2,87,070	81,30,840	3,11,221	...
	Dredger "Ronaldshay"	163	—53,055	53,78,064	...	...
	Purchase of Dredgers	164	—10,066	60,46,746	...	...
	Dredging Bidyadhari River	165	...	7,92,576	...	...
	TOTAL		1,78,461	3,15,84,744	9,21,039	...
	TOTAL B—NAVIGATION, EMBANKMENT, ETC.		1,78,081	3,29,75,463	9,21,039	...
	TOTAL GOVERNMENT OF BENGAL		22,14,582	4,57,08,973	11,51,966	...
A.—Irrigation Works—	GOVERNMENT OF UNITED PROVINCES.					
	PRODUCTIVE . Ganges Canal	166	66,01,684	4,06,11,516	65,30,123	14,62,000
	Lower Ganges Canal	167	21,412	3,91,04,320	10,99,428	7,60,872
	Eastern Jumna Canal	168	—18,008	56,00,742	27,10,215	3,45,957
	Agra Canal	169	16,081	1,15,10,136	13,12,325	37,770
	Rohilkhand Canal	170	15,190	21,26,055	4,38,059	50,370
	Dun Canal	171	11,937	26,12,902	1,93,145	24,980
	Bijnor Canal	172	...	5,57,882	77,441	14,984
	Garai Canal	173	9,819	8,89,634	52,084	...
	Sarda Canal	174	69,48,493	9,07,60,243	13,12,246	...
			1,26,06,608	20,28,51,439	1,07,42,660	27,06,562
	(Carried over)		4,27,97,709	49,88,85,758	52,31,185	2,08,10,816

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		EXCLUDING INTEREST.			INCLUDING INTEREST.			Number of Years.
Less— Collection charges in the Civil Department.	TOTAL REVENUE	Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 30-A.)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year.	Interest on Capital (a)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year.	
₹	₹	₹	₹	...	₹	₹	...	
11,31,731	2,37,67,304	1,16,64,220	+1,21,03,084	...	1,38,32,477	-17,20,383	...	
...	...	...	...	...	(b)...	...	...	155
...	...	...	...	...	15,390	-15,390	-4.48	156
...	...	...	...	...	15,390	-15,390	-35	
...	2,30,927	2,34,805	-3,878	-0.4	2,76,150	-2,80,034	-8.37	157
...	2,30,927	2,34,805	-3,878	-0.6	2,91,546	-2,95,424	-2.32	
...	...	...	...	...	79,239	-79,239	-5.70	158
...	67,668	1,03,707	-36,039	-1.41	84,820	-1,20,859	-1.74	159
...	4,47,400	6,27,559	-1,80,159	-2.63	2,08,907	-3,89,066	-5.87	160
...	61,750	1,00,618	-38,868	-1.97	65,239	-1,01,107	-5.57	161
...	3,41,221	5,33,558	-1,92,337	-2.30	3,67,894	-5,60,231	-6.88	162
...	...	70,832	-70,832	-1.82	3,12,419	-3,83,251	-7.12	163
...	...	53,381	-53,381	-38	3,49,798	-4,03,174	-0.67	164
...	...	...	...	...	63,151	-63,151	-7.97	165
...	9,21,039	14,80,655	-5,68,616	-1.80	14,52,223	-20,20,880	-6.40	
...	9,21,039	14,89,655	-5,68,616	-1.72	15,81,462	-21,00,078	-6.87	
...	11,51,966	17,24,460	-5,72,494	-1.25	18,28,008	-23,95,502	-5.24	
...	80,01,785	22,10,392	+57,91,343	+11.67	17,54,636	+40,36,707	+8.14	166
...	48,60,300	17,70,607	+30,89,693	+7.89	13,06,443	+17,83,250	+4.66	167
...	30,65,172	7,01,503	+23,63,669	+41.76	2,07,599	+21,56,070	+38.08	168
...	13,50,055	5,25,528	+8,24,527	+7.16	3,84,548	+4,39,979	+3.52	169
...	4,97,429	2,47,521	+2,40,008	+11.75	1,02,700	+1,47,208	+6.92	170
...	2,18,125	1,25,285	+92,840	+3.55	1,15,227	-22,387	-0.86	171
...	92.02	49,691	+43,334	+7.77	23,725	+19,809	+8.51	172
...	52,084	19,539	+32,555	+3.66	32,586	-31	-0.01	173
...	13,12,246	12,35,739	+75,507	+0.08	43,68,361	-45,90,854	-5.05	174
...	1,01,49,171	68,85,795	+1,26,63,376	+6.19	85,08,825	+39,69,551	+1.96	
11,31,731	2,46,19,270	1,33,88,800	+1,15,30,590	...	1,56,55,483	-41,24,895	...	

(a) *Vide* footnote on page 193.

(b) The interest on this project during 1929-30, has been charged to capital.

C. and CC.—Irrigation, etc.

No. 32.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK	PROVINCES AND CANALS.	Number of Item	CAPITAL OUTLAY		REVENUE	
			During 1924-25.	To end of 1925-26.	Direct Receipts (for details see Accounts Nos. 15 and 16-A)	Navigation Land Revenue collected in the Civil Department.
			R	R	R	R
	Brought forward		4,27,97,709	48,38,85,758	62,31,185	2,08,19,816
			1,36,06,008	20,28,51,439	1,67,12,069	27,06,502
	GOVERNMENT OF UNITED PROVINCES— contd.					
A.—Irrigation WORK—contd.						
UNPRODUCTIVE	Betwa Canal	175	5,192	81,51,815	5,24,021	2,860
	Ken Canal	176	—7,475	59,61,527	2,44,407	...
	Dhasan Canal	177	—3,217	48,68,280	1,05,630	1,502
	Ghaggar Canal	178	4,249	40,52,196	94,037	...
	Pahuj and Garhman Canals	179	—1,450	8,02,171	22,785	826
	Lakes and Tanks in Jhansi District	180	2,150	1,98,585	10,309	1,415
	Majhgawan Tank	181	...	4,16,475	13,546	...
	Lakes and Tanks in Hamirpur District	182	..	1,55,180	6,003	1,761
	Tanks in Banda District	183	...	5,23,315	7,944	...
	Seori Lakes	184	...	1,81,572	7,607	...
	Sukhra Canal	185	..	2,23,464	1,787	..
	Ghori Nadi Scheme	186	...	4,09,927	3,576	..
	Kitham Reservoir	187	...	2,36,390	1,180	...
	Barwai Lake and Canal	188	22,082	7,50,852	2,489	..
	Bela Sagar Lake	189	1,32,353	5,17,271	74	..
	Jaiwanti Tank	190	74	9,67,367	114	..
	Kamalpur Tank	191	79,293	3,80,608	40	...
	Raipura Tank	192	18	3,64,232	1,639	...
	Butkham Tank	193	24,580	3,75,891	...	..
	Aunghar Tank and Cara	194	33,082	4,45,316	...	...
	Dundelkhand Irrigation Survey	195	...	1,58,274	...	...
	Bolan Canal	196	...	33,315	...	...
			2,00,895	8,00,14,003	10,47,860	8,450
	TOTAL GOVERNMENT OF UNITED PROVINCES		1,38,97,503	23,28,65,442	1,77,90,029	27,14,958
	Carried over		5,60,95,212	71,67,51,200	2,30,21,214	2,35,34,774

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1930-31.		Working Expenses during 1930-31 (for details see Accounts Nos. 9 and 30-1).	EXCLUDING INTEREST.		Interest on Capital a ¹	INCLUDING INTEREST.		Number of Item.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent on Capital Outlay to end of year.	
R	R	R	R		R	R		
11,77,781	2,40,10,270	1,83,88,700	+1,13,70,590		1,56,55,483	—11,24,895	..	
	1,94,40,171	69,5,795	+1,25,63,370	0.19	85,93,8.5	+30,9,551	+1.93	
...	5,26,881	3,21,481	+2,05,400	+2.52	2,74,302	—68,002	—1.84	175
...	2,44,497	2,53,700	—9,302	—16	1,95,703	—2,05,003	—3.50	176
..	1,07,282	1,56,774	—49,492	—1.02	1,64,350	—2,13,551	—4.30	177
...	94,087	1,21,805	—27,768	—6.9	1,48,670	—1,76,418	—4.53	178
...	23,611	21,208	+2,403	+1.80	26,624	—24,210	—3.02	179
...	11,724	28,188	—16,714	—8.42	6,871	—23,555	—11.68	180
..	13,510	14,013	—517	—12	14,808	—15,225	—3.68	181
...	7,769	13,490	—5,640	—8.68	8,041	—13,681	—8.82	182
...	7,944	6,568	—1,376	—12	20,820	—21,453	—4.10	183
...	7,007	10,503	—2,896	—1.59	6,736	—9,682	—5.30	184
...	1,787	16,428	—14,641	—8.65	7,810	—22,511	—10.07	185
..	3,515	13,425	—9,910	—2.40	14,040	—23,899	—5.83	186
..	1,180	3,087	—1,907	—61	12,081	—14,821	—6.30	187
..	2,430	7,649	—5,160	—68	35,107	—40,267	—5.56	188
..	74	1,855	—1,811	—33	26,686	—28,477	—5.20	189
..	144	8,859	—8,715	—90	53,217	—61,072	—6.46	190
..	40		+40	+01	16,128	—16,088	—4.87	191
...	1,020	7,817	—6,188	—1.70	20,147	—26,335	—7.28	192
..	...	..	..	...	15,704	—15,704	—4.67	193
...	..	...	...	...	23,580	—23,580	—5.27	194
...	..	...	...	...	5,263	—5,263	—3.32	195
..	..	..	...	...	1,108	—1,108	—3.32	196
...	10,55,816	10,09,206	+46,610	+1.15	10,98,899	—10,52,283	—3.50	
...	2,06,04,987	78,05,001	+1,26,09,986	+5.41	96,92,724	+20,17,262	+1.25	
11,51,771	4,51,24,257	2,12,83,681	+2,41,40,576	...	2,58,18,209	—12,07,643	...	

(a) File footnote on page 193.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION
ended the 31st

CLASS OF WORK	PROVINCES AND CANALS	Number of Item	CAPITAL OUTLAY		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos. 35 and 36-A)	Travelling and Revenue collected in the Civil Department.
			For details see Account No. 34			
			R	R	R	R
	Brought forward		5,66,95,212	71,67,51,200	2,30,21,214	2,35,34,774
A.—Irrigation works—	GOVERNMENT OF PUNJAB.					
PRODUCTIVE	Upper Bari Doab Canal	197	59,522	2,09,23,421	55,11,626	8,70,594
	Western Jumna Canal	198	26,623	1,80,71,220	41,68,421	2,19,325
	Sidhna Canal	199	—856	12,97,759	3,51,645	3,58,792
	Sirhind Canal	200	—6,253	2,51,27,943	54,68,589	1,65,270
	Central Workshops (Commercial Account)	201	—3,898	5,77,579	7,824	...
	Chenab Inundation Canal	202		11,62,268	2,48,928	3,25,691
	Lower Chenab Canal	203	3,97,931	3,73,98,235	1,24,60,163	93,85,006
	Lower Jhelum Canal	204	3,02,818	1,88,35,038	34,00,730	16,70,304
	Upper Chenab Canal	205	—5,881	3,62,26,782	33,46,433	6,76,338
	Upper Jhelum Canal	206	29,030	4,34,50,428	15,89,057	7,74,190
	Lower Bari Doab Canal	207	1,28,548	2,19,10,958	52,58,578	80,50,831
	Sutlej Valley Project	208	60,66,924	8,99,81,734	32,09,704	16,84,277
			75,80,028	81,49,84,260	4,50,21,698	1,01,39,801
UNPRODUCTIVE	Indus Inundation Canal	209	9,853	32,84,880	1,00,889	4,71,602
	Shahpur Canals	210		2,15,806	78,412	24,121
	Muzaffargarh Inundation Canal (b)	211	36,700	19,84,415	1,68,479	2,09,083
	Chagga Canal	212		3,77,249	5,270	4,846
			45,553	58,62,359	3,62,000	7,99,162
	TOTAL GOVERNMENT OF PUNJAB		78,95,581	82,08,26,619	4,53,73,698	1,99,78,953
A.—Irrigation Works—	GOVERNMENT OF BURMA					
PRODUCTIVE	Shwetachaung Canal	213	..	6,72,505	2,643	97,024
	Man Canals	214	—2,755	11,68,455	3,633	1,35,891
	Nwadet Canal System	215	...	8,37,229	1,713	1,14,149
	Ngapyaung Canal System	216	..	1,28,623	198	12,766
	Thindwe Canal System	217		1,89,433	1,420	19,032
	Myingye and Tamok Canal System	218	...	2,04,366	1,108	91,307
	Zidaw Canal System	219	47,844	8,31,158	4,318	1,74,873
	Kinda Canal System	220	86,536	8,27,165	—592	71,301
	Nathlwe Canal System	221	...	2,18,399	529	38,000
	Kyime Canal System	222		4,62,567	2,700	1,33,066
			1,81,125	55,89,890	18,854	9,08,639
	Carried over		6,43,20,793	1,03,75,77,819	6,83,94,912	4,34,78,727

(a) A new system of accounts based on commercial principles has been introduced in the Central workshop from 1927-28. The method of accounting applicable to Government Commercial Undertakings has, not, however, been applied to this concern upto 31st March 1930.

(b) Transferred from "Productive" to "Unproductive" class during the year

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30		Working Expenses during 1929-30 (for details see Accounts Nos 36 and 38-A).	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST.		Number of Item.
Less—Collection charges on the Civil Department	TOTAL RIVINUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R		R	R		
11,31,731	4,54,24,257	2,12,88,681	+2,41,40,576		2,53,48,509	—12,07,633		
...	63,91,220	18,43,897	+45,47,323	+21.73	7,06,803	+38,41,518	+18.36	197
...	43,87,746	18,62,750	+25,24,987	+13.97	6,20,562	+19,04,425	+10.54	198
...	7,10,437	1,30,524	+5,79,913	+44.60	43,255	+5,36,653	+41.35	199
...	56,33,850	15,38,362	+40,95,597	+16.30	8,49,821	+32,45,776	+12.91	200
...	7,824	..	+7,824	+1.35	...	+7,824	+1.35	201
...	5,74,622	2,15,216	+3,59,406	+30.92	40,528	+3,18,878	+27.43	202
...	2,18,45,250	52,24,178	+1,66,21,081	+44.44	18,46,671	+1,52,74,410	+40.34	203
...	50,80,124	34,90,553	+15,89,571	+8.44	6,81,727	+9,07,844	+4.82	204
...	40,22,771	23,40,830	+16,82,141	+4.64	12,45,948	+4,36,193	+1.20	205
...	23,68,247	17,90,328	+5,78,919	+1.33	14,50,653	—8,73,734	—2.01	206
...	83,00,409	18,85,070	+64,23,739	+20.31	7,30,827	+56,92,912	+25.98	207
...	48,84,981	40,40,223	+7,94,756	+8.8	46,86,250	—38,91,494	—4.92	208
...	6,41,61,400	2,43,58,242	+3,98,03,257	+12.63	1,24,02,047	+2,74,01,210	+8.69	209
...	5,81,441	8,51,316	—2,69,774	—8.21	1,16,029	—8,85,803	—11.74	210
...	1,02,533	2,05,510	—1,02,977	—47.71	7,358	—1,10,335	—51.13	211
...	4,57,562	8,43,076	—3,90,514	—19.68	75,706	—4,66,220	—23.48	212
...	9,616	29,245	—19,629	—5.20	12,764	—32,393	—8.58	213
...	11,51,152	19,34,048	—7,82,894	—13.35	2,11,857	—9,94,751	—16.96	214
...	6,53,12,651	2,62,92,288	+3,90,20,363	+12.16	1,26,13,904	+2,64,08,459	+8.23	215
...	99,667	33,767	+65,900	+9.80	22,689	+43,211	+6.43	216
...	1,39,524	87,712	+51,812	+4.43	43,442	+8,370	+7.2	217
...	1,15,862	2,18,337	—1,02,475	—12.24	23,890	—1,31,365	—15.69	218
...	12,964	1,78,361	—1,65,397	—123.59	4,295	—1,69,692	—131.98	219
...	41,052	16,819	+24,233	+12.79	6,419	+17,814	+9.40	220
...	92,415	1,35,870	—43,455	—21.26	7,239	—50,694	—24.81	221
...	1,79,101	1,00,514	+78,677	+9.47	32,971	+45,706	+5.50	222
...	71,993	56,054	+15,939	+1.91	33,094	—17,255	—2.09	223
...	36,529	18,912	+17,617	+8.07	7,365	+10,252	+4.69	224
...	1,86,396	47,852	+1,38,544	+19.14	16,419	+72,125	+15.59	225
...	9,25,403	8,94,193	+31,295		2,02,823	—1,71,528		226
11,31,731	11,07,30,908	4,75,75,969	+6,31,60,939		3,79,62,113	+2,51,98,326		

(a) Vide footnote on page 192.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos 35 and 36-A)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No 34			
			R	R	R	R
A.—Irrigation Works—contd.	Brought forward		6,48,20,793	1,03,75,77,819	6,83,04,912	4,34,73,727
	GOVERNMENT OF BURMA—contd.		1,31,125	55,89,890	18,854	9,06,639
PRODUCTIVE—contd.						
	Htongyi Canal System	223	.	89,918	1,267	8,390
	Meiktila Lake	224	..	9,09,030	1,147	69,259
	Shwebo Canal	225	2,86,568	67,61,182	24,831	8,64,411
	Mon Canal	226	1,28,707	66,60,555	10,681	3,57,448
			5,45,995	1,99,60,575	56,580	22,06,147
UNPRODUCTIVE						
	Nyaungyan-Minhla Tank	227	.	15,07,206	3,579	47,074
	Kyankse Tank	228	...	5,71,047	1,362	18,012
	Salin Canals	229	3,44,279	10,59,679	13,077	72,001
	Mandalay Canal	230	225	57,58,927	13,484	4,45,805
	Ye-n Canal	231	51,958	59,01,677	8,221	2,75,792
	Panlaung River Improvement	232	89,593	12,14,423	...	...
			4,35,050	1,10,9,959	39,728	8,56,584
	TOTAL A—IRRIGATION		9,81,043	8,50,70,334	96,308	1,06,57,81
B.—Navigation etc., Works—PRODUCTIVE						
	Ma-ubin Island Embankment	233	1,43,140	12,47,574	2,356	8,39,566
	Irrawaddy Embankments	234	54,858	41,28,820	12,868	12,50,404
	Thongwa Island Embankment	235	..	2,22,594	792	75,591
	Twante Canal	236	24,953	51,62,493	5,20,996	...
	Ela Embankment	237	...	43,153	..	4,993
	Tamatakaw Sea Wall	238	9,056	1,13,538	...	9,065
	Investments in Government Commercial Undertakings (b)	239	-93,871	38,18,295	1,10,681	...
			1,98,145	1,47,31,167	6,47,693	16,80,819
UNPRODUCTIVE						
	Pegu-Sittang Canal	240	...	78,35,359	2,00,921	71,064
	Paghine Embankment	241	.	7,865	3,929	1,72,059
	Pegu River Embankment	242	..	80,192	147	11,819
	Zwebat Moyingyi Embankment	243	14,775	3,25,947	16,494	1,718
	Sittang Embankment	244	18,853	10,35,738	845	82,124
	Yandoon Island Embankment	245	5,185	13,10,269	800	80,461
	River Training works in Pyuntaza Plain	246	68,952	19,10,419	2,104	1,35,889
	Mokamu Drainage Scheme	247	56,404	1,88,911	...	...
	Diversion of the Delaun and Pagaing Chaungs.	248	-1,51,808	1,79,514	...	...
			11,831	1,27,72,214	2,25,240	5,60,984
	TOTAL B—NAVIGATION		1,50,006	2,71,08,681	8,72,938	22,41,753
	TOTAL GOVERNMENT OF BURMA		11,31,051	6,30,74,215	9,69,236	53,07,484
	Carried over		6,54,51,844	1,10,06,52,634	6,93,04,143	4,37,81,211

(b) This head represents investment by the Government of Burma in the Public Works Dredger Division to which the system of accounts applicable to Government Commercial Undertakings has been extended from 1st April 1925; vide paragraph 1 of the Introductory Note on page xi Rs. 1,10,681 shown against this account under "Direct Receipts" represents recoveries of indirect charges from the undertakings and Rs. 7,68,852 shown under "Working Expenses" represents loss on the undertakings during 1929-30.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 for details see Accounts Nos. 46 and 46-A	EXCLUDING INTEREST.		Interest on Capital (a)	INCLUDING INTEREST		Number of item
Less—Collection of Sgrs. on the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year	
R	R	R	R		R	R		
11,31,731	11,07,86,908	4,76,75,969	+6,31,60,939	..	3,79,62,113	+2,51,98,826	..	
	9,26,408	8,94,198	+31,206		2,02,823	-1,71,528		
...	9,057	4,341	+5,313	+5.91	3,070	+2,234	+2.48	223
..	70,406	20,611	+49,795	+7.48	30,936	+18,859	+2.07	224
...	8,89,042	3,67,894	+5,21,148	+7.71	2,81,153	+2,86,993	+4.24	225
..	4,68,120	7,14,032	-3,45,908	-5.19	2,37,883	-5,83,786	-8.76	226
...	22,64,27	20,01,079	+2,61,648	+1.81	7,08,874	-4,47,226	-2.24	
..	50,653	84,060	+13,593	+1.10	51,233	-34,640	-2.30	227
..	19,374	67,577	-18,203	-8.44	19,330	-67,533	-11.82	228
..	85,978	79,282	+6,716	+68	43,247	-36,581	-3.45	229
..	4,59,289	1,18,666	+3,40,723	+5.92	1,94,169	+1,46,564	+2.34	230
..	2,84,013	2,64,820	+29,193	+4.9	2,44,212	-2,15,019	-3.64	231
...	...	...	...	...	59,856	-59,856	-4.92	232
...	8,90,307	6,54,286	+3,46,022	+2.15	6,12,037	-3,67,016	-1.67	
...	31,62,034	26,56,364	+6,06,670	+1.68	13,20,911	-7,14,241	-1.99	
..	3,41,922	61,130	+2,80,792	+22.61	45,132	+2,85,600	+18.89	233
...	12,63,272	6,14,177	+6,49,095	+10.13	1,42,822	+5,09,273	+12.68	234
...	76,683	35,120	+41,563	+18.67	7,402	+34,161	+15.35	235
...	5,20,996	49,181	+4,72,815	+9.15	(c) 1,77,676	+2,95,140	+5.71	236
..	4,093	4,894	+90	+23	2,168	-2,059	-4.77	237
...	9,983	11,180	-1,215	-1.07	5,460	-6,686	-5.87	238
..	1,10,681	7,63,352	-6,52,671	-17.23	...	-6,57,671	-17.23	239
...	23,28,512	16,43,031	+7,85,478	+5.34	3,80,639	+4,04,839	+2.76	
..	2,71,985	1,87,260	+1,04,725	+1.42	2,89,279	-1,84,554	-2.51	240
...	1,76,988	22,971	+1,53,014	+1945.60	289	+1,52,725	+1941.83	241
...	11,766	4,640	+7,126	+8.88	3,675	+8,461	+4.33	242
...	18,212	75,453	-57,241	-17.60	12,438	-69,674	-21.98	243
...	82,960	1,42,447	-59,478	-6.74	39,402	-98,880	-9.54	244
...	87,261	1,88,038	-50,177	-3.87	64,386	-1,15,168	-8.79	245
...	1,37,993	3,19,154	-1,81,161	-9.48	93,797	-2,74,958	-14.38	246
..	..	...	...	...	7,935	-7,935	-4.24	247
...	...	...	..	...	12,771	-12,771	-7.11	248
...	7,86,174	8,69,966	-83,792	-68	5,23,867	-6,07,759	-4.91	
..	31,14,686	24,13,000	+7,01,686	+2.68	9,04,606	-2,02,920	-76	
...	62,76,720	49,68,364	+13,08,356	+2.07	22,26,517	-9,17,161	-1.45	
11,31,731	11,70,13,828	5,26,44,833	+6,44,69,295		4,01,87,630	+2,42,81,665		

(a) *Vide* footnote on page 193.

(c) In the calculation of this figure a sum of Rs. 17,94,819 credited to the capital account of the Twante Canal Project during 1917-18 and 1918-19, on account of the sale-proceeds of certain dredgers, has been taken in reduction of the capital outlay to end of 1916-17, as the credits relate to expenditure incurred during the latter period.

C. and CC.—Irrigation, etc.

No. 33.--STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION
ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS	Number of Items.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos. 35 and 36-A.).	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34			
			R	R	R	R
	Brought forward		6,54,51,844	1,10,06,52,034	6,93,64,148	1,87,81,211
A.—Irrigation Works—	GOVERNMENT OF BIHAR AND ORISSA—					
UNPRODUCTIVE	Son Project	249	—138	2,59,16,980	26,60,004	.
	Orissa Project	250	788	2,65,73,855	8,08,887	...
	Dhaka Canal	251	...	5,99,704	54,524	...
	Tribeni Canal	252	—1,482	79,10,895	2,69,601	.
	Ghora Kotora Reservoir	253	...	469	...	...
	TOTAL GOVERNMENT OF BIHAR AND ORISSA.		—782	6,09,92,413	38,60,313	...
A.—Irrigation Works—	GOVERNMENT OF CENTRAL PROVINCES.					
UNPRODUCTIVE	Khapri-Aranda	254	9,486	3,48,657	26,715	1,663
	Marowda	255	...	3,76,035	10,173	892
	Pindraon	256	...	2,21,100	12,075	185
	Rumal	257	979	3,06,996	7,092	.
	Ramtek Reservoir	258	7,802	27,81,889	33,490	42
	Khairbunda	259	2,155	7,61,068	14,172	445
	Chandpur	260	4,274	6,65,194	12,147	80
	Asola Mendha	261	13,201	17,86,695	56,682	6,889
	Niwar Tar-Ametha Reservoir	262	21,486	3,75,628	1,451	...
	Barera Kahan with Mohari Feeder	263	...	2,25,261	6,091	910
	Jamunia	264	...	5,82,726	7,676	...
	Kattanjeri	265	5,348	1,97,502	2,284	...
	Ghorajheri	266	2,875	11,24,863	26,995	4,789
	Tandula Canal	267	4,24,698	1,09,82,707	2,18,282	2,403
	Naleshwar	268	4,004	6,05,082	9,457	1,614
	Chorkamara	269	18,197	9,68,396	14,945	274
	Bodulkasa	270	3,820	6,67,770	7,497	373
	Carried over		5,18,415	2,80,11,621	4,67,213	20,559
			6,54,51,62	1,16,16,44,447	7,32,24,464	4,87,81,211

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Waiting Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST		Number of Items.
Less—Collection charges in the Civil Department	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year	
R	R	R	R		R	R		
11,31,731	11,70,13,628	5,25,44,333	+6,44,69,295		4,01,87,630	+2,42,81,635		
...	26,69,004	11,59,197	+15,09,807	+5.82	8,60,837	+6,48,970	+8.50	240
...	8,66,887	7,31,069	+1,35,818	+5.51	8,86,738	-7,50,920	-2.82	250
...	54,824	20,110	+25,705	+4.29	20,214	+5,491	+0.01	251
...	2,60,001	2,65,552	+4,049	+0.05	2,78,079	-2,74,030	-3.46	252
..	..	...	...		20	-29	-0.18	253
..	38,60,316	21,84,937	+16,75,379	+2.75	20,45,897	-3,70,518	-0.61	
..	28,378	8,364	+20,014	+5.74	11,617	+8,397	+2.41	254
...	11,005	3,716	+7,349	+1.95	12,504	-5,155	-1.87	255
...	12,260	5,501	+6,759	+3.05	8,373	-1,614	-0.79	256
...	7,092	5,821	+1,271	+0.41	10,380	-0,100	-2.98	257
...	33,541	41,078	-7,537	-0.27	92,894	-1,00,431	-3.62	258
...	14,617	23,763	-15,146	-1.99	25,833	-40,979	-5.38	259
..	12,227	23,970	-11,743	-1.76	22,420	-84,163	-5.14	260
...	63,571	42,178	+21,393	+1.20	61,441	-40,048	-2.34	261
...	1,431	6,880	-5,449	-1.45	12,690	-18,139	-4.83	262
...	7,001	9,173	-2,172	-0.96	7,983	-10,155	-4.51	263
...	7,676	9,801	-2,125	-0.40	18,965	-21,090	-3.96	264
...	2,284	5,491	-3,207	-1.62	6,830	-10,037	-5.08	265
...	31,784	29,656	+2,128	+0.19	42,032	-39,904	-3.55	266
...	2,20,685	2,07,760	+12,925	+0.11	4,38,734	-4,25,809	-3.87	267
..	11,071	10,272	-8,201	-1.18	26,401	-34,602	-4.88	268
...	15,219	27,787	-12,568	-1.80	41,739	-54,307	-5.64	269
...	7,870	28,969	-21,099	-3.16	27,638	-48,737	-7.30	270
...	4,87,772	5,05,180	-17,408	...	8,68,474	-8,85,882	...	
11,31,731	12,08,73,944	5,47,29,270	+6,61,44,671	...	4,22,33,527	+2,89,11,147	...	

(a) *Vide* footnote on page 198.

No. 33.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION,
ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Accounts Nos. 36 and 35-A)	Irrigation Land Revenue collected in the Civil Department.
			For details see account No. 34.			
			R	R	R	R
A.—Irrigation Works—contd. UNPRODUCTIVE—contd.	Brought forward		6,54,51,062	1,16,16,41,417	7,32,21,464	4,87,81,211
	GOVERNMENT OF CENTRAL PROVINCES contd.		5,18,415	2,30,11,621	4,6,218	20,550
	Borina Nala	271	...	6,51,522	2,153	..
	Wanganga Canal	272	1,02,523	51,92,848	1,11,013	...
	Mahanadi Canal	273	1,22,602	1,54,34,599	2,23,458	15,912
	Pariat	274	8,287	18,31,648	7,368	1,886
	Jagwa	275	287	3,83,629	1,740	...
	Kuserla	276	2,592	3,68,247	1,263	...
	Kumbhari	277	4,587	6,35,838	13,603	392
	Chandia Nala	278	1,016	5,78,260	2,285	...
	Amari	279	656	4,75,737	976	...
	Boi	280	—6,814	10,11,971	877	..
	Boharibund	281	16,667	12,76,317	3,724	...
	Mala	282	3,895	6,87,063	4,753	..
	Surki Poondi	283	—160	1,50,724	431	...
	Simrar Nala	284	—69	1,82,264	98	...
	Kharung	285	5,76,283	40,82,368	5,558	1,200
	Managarh	286	...	472	...	...
	Maniari	287	9,73,040	46,31,155	...	...
	Katni River	288	—3,980	4,44,284	...	...
	Suspense	289	—47,010	1,39,015	...	...
	TOTAL GOVERNMENT OF CENTRAL PROVINCES		22,72,798	6,20,75,535	8,46,533	39,949
	TOTAL PROVINCIAL GOVERNMENTS		6,77,23,830	1,22,37,22,982	7,40,70,997	4,88,21,180
	TOTAL CENTRAL GOVERNMENT		4,56,513	3,58,20,984	13,07,123	2,63,080
	GRAND TOTAL		6,81,80,373	1,25,90,43,966	7,59,78,120	4,90,84,260

EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*concl'd.*

DURING 1929-30		EVOLVING INTEREST.			INCLUDING INTEREST			Number of Items.
Loss— Collection charges in the Civil Department.	TOTAL REVENUE	Working Expenses during 1929-30 (for details see Accounts Nos. 35 and 36-A)	Surplus of Revenue over Expenditure (+), or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year	Interest on Capital (a)	Surplus of Revenue over Expenditure (+), or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year.	
₹	₹	₹	₹	₹	₹	₹	₹	
11,31,731	1,08,73,944	5,47,29,270	+6,61,44,674		4,22,33,527	+2,39,11,147		
	4,87,772	5,05,180	-17,408		8,68,474	-8,85,882		
	215	3,244	-3,091	-47	29,421	-32,512	-4.99	271
	1,11,013	1,42,940	-31,927	-61	2,02,941	-2,34,808	-4.52	272
	2,37,370	4,49,219	-2,09,849	-1.36	6,87,857	-8,97,703	-5.81	273
	9,254	14,385	-5,131	-28	94,075	-99,204	-5.42	274
	1,740	4,850	-3,110	-81	20,133	-23,243	-6.04	275
	1,263	4,263	-3,000	-81	10,265	-22,265	-6.05	276
	13,995	5,388	+8,607	+1.35	33,262	-24,655	-3.88	277
	4,285	2,745	-1,540	-60	30,332	-30,842	-5.89	278
	976	6,044	-5,068	-1.25	24,059	-30,927	-6.50	279
	877	10,152	-9,275	-92	53,307	-62,582	-6.18	289
	3,724	10,915	-16,191	-1.27	66,509	-82,700	-6.48	281
	4,753	4,385	+368	+65	35,969	-35,601	-5.18	282
	451	..	+451	+28	8,390	-7,939	-4.97	283
	98	16	+83	+1.04	9,571	-9,488	-5.20	284
	6,758	16,429	-9,671	-1.19	2,46,447	-2,56,118	-5.14	285
	...	...	..	...	25	-25	-5.80	286
	...	...	...	..	2,17,594	-2,17,594	-4.70	287
	...	...	...	...	23,425	-23,425	-5.27	288
	...	...	...	...	8,582	-8,582	-6.13	289
	8,84,482	11,92,104	-3,05,622	-49	28,80,483	-29,86,110	-4.81	
11,31,731	12,17,60,426	5,59,21,374	+6,58,39,053	+5.37	4,49,14,015	+2,09,26,037	+1.71	
...	21,70,203	11,76,032	+9,94,141	+2.81	12,31,726	-2,37,585	-6.87	
11,31,731	12,09,30,029	5,70,07,436	+6,38,53,193	+5.30	4,61,45,741	+2,06,87,452	+1.64	

(a) Vide footnote on page 193.

C. and CC.—Irrigation, etc.

No. 34.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1929-30.

CLASS OF WORKS	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and Plant.	Suspense.	Latent—Receipts and Recoveries on Capital Account.	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.
		R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
CENTRAL.	Central Government.												
	BALUCHISTAN.												
	Shebo Canal	...	...	...	...	..	6,92,488	1,02,970	22,940	..	548	8,17,860
	Khushd Khan Canal	81,010	18,578	...	...	..	99,588	2,46,087	35,991	...	748	18,97,127
	Nar War Canal	3,989	...	...	...	..	3,989	1,97,063	9,731	..	455	6,22,303
	TOTAL OUTLAY ON CONSTRUCTION.	84,999	18,578	...	...	..	1,03,577	4,86,110	68,662	...	1,751	33,37,280
	Deduct—Outlay financed from Ordinary Revenues.						1,03,577					33,37,280	
	NET OUTLAY NOT CHARGED TO REVENUE.						...					..
	NORTH-WEST FRONTIER PROVINCE.												
	Lower Swat Canal	2,19,243	74,931	3,308		...	2,99,477	46,34,278	11,36,400	1,37,505	..	9,538	58,98,645
Kabul River Canal	...	...	...	..	..	..	10,99,128	1,46,109	16,837			12,62,134
TOTAL PRODUCTIVE	2,19,243	74,931	5,808	..	..	2,99,477	57,33,406	12,82,509	1,54,342	..	9,538	71,80,779
Upper Swat Canal	39,212	13,402	949	...	104	53,459	1,03,85,676	36,03,516	7,23,403	70	85,077	2,06,27,588	
Paharpur Canal	...	...	...	...	..	...	7,83,790	1,09,325	12,829	..	..	9,05,444
TOTAL UNPRODUCTIVE	39,212	13,402	949	...	104	53,459	1,70,69,466	37,12,841	7,35,732	70	85,077	2,14,33,032	
TOTAL OUTLAY ON CONSTRUCTION	2,58,455	88,333	6,253	...	104	3,52,936	2,29,02,872	49,95,410	8,90,074	70	94,615	2,85,98,611	
Deduct—Outlay financed from Ordinary Revenues.						53,459						35,60,883	
NET OUTLAY (NOT CHARGED TO REVENUE)						2,99,477						2,99,477	

No. 34.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE on the CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1929-30—*contd.*

CLASS OF WORKS.	EXPENDITURE DURING THE YEAR.										EXPENDITURE TO END OF THE YEAR.				
	Works.	Establishment.	Tools and Plant.	Suspense.	Interest charged to Capital.	Debit—Receipts and Recoveries on Capital Account.	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Interest charged to Capital.	Debit—Receipts and Recoveries on Capital Account.	Net Total.	
	R.	Rs.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	
							91,54,846							18,28,41,257	
Brought forward															
GOVERNMENT OF BOMBAY—															
Alibhar Kacheri Canal	..	..	..	..	..	..	..	79,123	23,668	636	..	..	..	1,03,430
Sarkarwah	..	..	..	..	..	..	..	1,03,429	15,700	30	..	..	..	1,18,559
Ghar Canal	..	..	..	..	..	..	..	5,96,909	1,12,454	4,207	..	..	..	6,43,570
Great Marak Canal	..	..	..	..	..	..	..	3,46,335	91,514	3,618	..	..	80	4,41,387
Gadikeri Tank	..	..	..	..	..	..	..	13,100	8,123	140	..	..	..	16,363
Mavinkop Tank	..	..	..	..	..	..	..	23,743	6,220	850	..	..	138	30,185
Sakkur Canal	..	..	..	..	..	..	..	11,86,681	2,20,831	14,429	..	..	160	14,21,461
Unharwah	3,367	833	9	..	..	..	4,199	6,47,536	1,37,965	2,509	..	..	..	7,58,010
Bequri Canal	—1,115	6	..	..	..	..	—1,109	50,36,369	3,65,099	5,405	..	..	19	24,56,884
Desert Canal	..	..	..	..	..	..	..	21,69,735	4,89,016	25,601	..	..	87	26,74,205
Fuleh Canal	3,10,803	1,05,293	4,232	..	..	..	4,20,331	27,40,898	7,66,901	21,395	..	..	504	35,40,610
Sat'ah Canal	..	..	..	..	..	..	..	1,46,599	34,169	2,118	..	..	..	1,81,885
Naulakhi Canal	..	..	..	..	..	..	..	1,01,979	58,821	840	..	..	..	1,31,640
Pinyazi Canal	..	..	..	..	..	..	..	9,71,173	2,90,314	11,357	..	..	..	12,12,044
Indus Canal Right Bank	..	..	..	..	..	..	..	75,297	13,512	883	..	..	..	89,122
Indus Canal Left Bank	..	..	..	..	..	..	..	2,16,375	44,866	853	..	..	..	2,61,804
Sind Canal and Branches	..	..	..	..	..	..	..	7,48,997	74,065	1,001	..	..	..	8,24,066
Rajib, Chitti and Garung Canals	..	..	..	..	..	..	..	2,52,175	80,064	27	..	..	..	2,82,208
Canals in Rohri	..	..	..	..	..	..	..	1,50,630	18,853	240	..	..	..	1,69,693
Western Nara and Pritchard Canal.	..	..	..	..	..	..	..	18,17,692	4,12,156	13,623	..	..	..	22,43,471

Phitta Canal	...	...	...	...	...	21,582	4,041	—53	...	...	...	...	26,570
Ghoro Mahumado	...	...	...	...	...	79,028	26,795	277	...	...	...	...	1,06,040
Kari Shumali	...	...	...	...	...	10,823	4,302	66	...	...	...	...	16,191
Nasirwah	...	...	...	...	...	34,842	10,840	—42	...	...	...	...	46,640
Indus Canals—(other Canals in Fuleli District).	...	...	...	...	...	86,777	24,008	805	...	...	...	...	1,12,485
Dambho Canal	...	...	...	...	...	40,671	9,313	530	...	...	...	...	50,314
Marviwah	...	...	...	...	...	7,887	1,682	38	...	...	...	...	9,307
Bugbar Canal	...	...	...	...	...	6,16,865	1,24,450	4,240	...	...	...	...	7,45,055
Dadu Canal	...	...	...	...	...	23,324	4,764	161	...	...	...	...	28,249
Shahada Channel	...	...	...	...	...	60,690	38,318	1,531	...	...	...	...	1,00,739
Liv'd Barrage and Canals Construction	2,22,10,594	30,46,344	75,636	—23,20,326	40,70,831	1,16,335	2,76,607	9,86,753	21,80,965	13,15,895	1,38,77,321	4,00,004	13,58,11,087
Garkino Canal	...	...	...	...	...	1,07,005	23,300	665	...	...	...	...	1,30,970
Kanudi Tank	...	...	...	...	...	31,432	8,500	880	...	...	...	...	40,812
Chikhih Canal	...	...	...	...	...	39,683	13,610	210	...	...	...	...	53,803
Hathmati and Khairat Canal	...	...	...	...	...	10,07,178	2,24,687	13,232	...	...	...	...	12,43,618
Dambal Tank	...	...	...	...	...	40,262	10,769	878	...	...	...	...	60,847
Melleri Tank	...	...	...	...	...	61,881	15,354	1,135	...	...	...	...	73,354
Hartala Tank	...	...	...	...	...	33,437	11,936	2,579	...	...	...	...	47,945
Alhawa Tank	...	...	...	...	...	1,01,259	26,399	1,129	...	...	...	...	1,28,781
Madag Tank	...	...	...	...	...	1,20,606	31,841	2,935	...	...	...	...	1,61,248
Asundi Tank	...	...	...	...	...	48,805	10,881	1,055	...	...	...	...	60,741
(Carried over)	...	...	...	...	...	14,99,833	3,53,047	23,963	...	...	...	...	18,76,182
	2,26,23,642	40,55,476	79,877	—23,20,326	40,70,831	1,16,335	2,82,54,165	11,41,37,654	23,00,925	13,15,895	1,38,77,321	4,01,442	15,75,81,913
	...	...	...	...	...	91,54,346	...	...	...	...	...	...	18,28,41,257

Unproductive

No. 34.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1929-30—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.										EXPENDITURE TO END OF THE YEAR.									
		Works.	Establishment.	Tools and Plant.	Suspense.	Interest charged to Capital Account.	Deduct—Receipts and Reserves on Capital Account.	Net Total	Works.	Establishment.	Tools and Plant.	Suspense.	Interest charged to Capital Account.	Deduct—Receipts and Reserves on Capital Account.	Net Total						
	Brought forward	R	R	R	R	R	R	R	R	R	R	R	R	R	R						
		2,26,22,642	40,55,476	79,877	23,20,326	40,70,881	1,16,335	51,54,346	14,49,546	2,40,71,320	23,00,925	18,15,595	1,58,77,321	4,01,442	13,28,41,267						
	GOVERNMENT OF BOMBAY																				
	consolid.																				
	Ekrak Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Muchkundi Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Bhadalwadi Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Bhatodi Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Koregaon Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Krishna Canal	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Upper Man River Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Maini Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Ashti Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rewari Canal	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Shirsuphal Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Lower Panjura River Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Yeria River Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Parul Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Mutha Canals including Maloba Tank	1,681	1,340	45				3,018	51,05,357	10,43,349	1,13,935	-1,136		12,328	62,39,874						
	Gosak Canal, 1st Section and Store & Works.	844	149	10				308	11,55,413	2,05,511	22,918			740	13,83,182						
	Eastern Nara Works	1,10,926	30,349	9,327				1,44,602	67,52,448	10,93,652	87,323			176	53,33,277						
	Mhaswad Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Janrao Canal	98,045	24,724	2,967				1,27,738	9,13,897	17,15,841	1,96,894	4,606		981	98,80,357						
	Jamda Canal	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Pethri Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Victoria Tank	20	11	...	...	...	4,397	-4,368	58,050	11,282	729	...	...	6,860	58,151
Budhial Tank	499	298	8	...	...	1,070	-210	4,08,754	91,421	5,139	...	...	7,073	4,93,241
Nira Left Bank Canal and Shetpal Tank	3,88,683	2,72,102	9,502	...	...	43	6,14,739	91,49,315	28,03,682	2,87,576	...	...	8,446	1,23,22,127
H-analwarh	...	...	...	...	...	...	...	2,38,866	38,750	5,377	...	...	...	2,96,468
Dad Canal	-54	-18	-1	...	...	...	-78	22,08,616	3,85,691	19,838	...	...	34	26,14,111
Nasari Canal	...	...	...	...	...	...	...	15,61,286	2,87,971	7,080	...	...	158	18,26,179
Kadwa River Works	...	...	...	...	...	...	...	7,61,718	1,89,176	22,605	...	...	140	9,78,359
Wangroli Tank	...	...	...	...	...	...	...	2,13,081	26,861	1,863	...	...	743	2,42,312
Trunza Naganna Tank	...	...	...	...	...	...	...	2,32,942	14,168	924	...	...	2	2,38,032
Savli Tank	...	...	...	...	...	...	...	2,02,183	20,269	1,974	...	...	247	2,34,179
Chankapna Tank	...	...	...	...	...	...	...	15,89,383	8,39,029	61,359	...	...	2,132	19,87,839
Sahsra Tank	...	...	...	...	...	...	...	1,34,805	23,199	1,448	...	...	...	1,58,452
Sakti River	...	...	...	...	...	...	...	12,212	2,749	178	...	...	...	15,180
Godavari Canal	7,636	6,188	203	...	...	20	13,909	82,37,600	13,66,332	2,59,225	...	...	2,046	98,24,131
Futelo Tank	...	...	...	...	...	...	...	88,822	17,323	1,209	...	...	...	1,07,836
Saharwah	...	...	...	...	...	...	...	23,823	3,831	375	...	...	2,199	25,830
Kalci Canal	...	...	...	...	...	...	...	75,665	21,813	1,036	...	...	...	98,514
Dharna Canal	...	...	...	...	...	...	...	77,768	16,588	1,133	...	...	...	93,609
Mahwah Canal	20,244	3,028	53	...	...	...	23,323	11,74,094	2,54,559	9,812	...	...	6	1,48,35,459
Golak Canal, Survey	...	...	...	...	...	...	...	67,659	28,356	2,514	...	...	...	96,859
Nira Right Bank Canal	7,07,181	4,20,993	11,986	...	...	23,651	11,14,474	2,43,74,806	72,65,092	6,81,753	38,064	...	1,90,716	3,74,89,874
Pravara River Works	...	...	...	...	...	420	-420	11,14,10,683	28,22,216	3,41,767	2	...	80,570	1,41,94,118
Golak Canal, 2nd Section	...	...	...	...	...	...	...	92,086	70,024	14,246	...	...	...	1,70,306
Nautakhi (Abandoned Project)	...	...	...	...	...	...	...	4,875	236	...	...	...	...	5,111
Total Unproductive	12,80,008	7,63,159	27,614	...	...	31,546	20,39,235	9,76,87,500	2,80,12,399	25,96,713	62,436	...	3,31,243	12,80,07,815
TOTAL OUTLAY ON CONSTRUCTION.	3,38,78,650	48,19,635	1,07,491	-29,99,926	40,70,681	1,47,881	3,03,23,400	21,08,191	4,70,68,019	48,97,648	13,78,331	1,58,77,921	7,32,685	28,02,89,728
Deduct—Amount financed from Kamhe Insurance Grant.	...	...	...	...	...	...	...	...	...	...	...	...	...	90,84,000
Do. Amount financed from Ordinary Revenues.	...	...	...	...	...	...	3,03,23,400	...	...	...	...	...	...	2,08,12,646
NET OUTLAY NOT CHARGED TO REVENUE.	...	...	...	...	...	...	5,94,77,746	...	...	...	...	...	...	25,08,99,082
Carried over	...	...	...	...	...	...	...	...	...	...	...	...	...	58,92,74,339

A.—Irrigation Works.

GOVERNMENT OF THE UNITED PROVINCES.

Productive	GOVERNMENT OF THE UNITED PROVINCES.																			
	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35	1935-36	1936-37	1937-38	1938-39	1939-40
Ganges Canal	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718	53,718
Western Yamuna Canal	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609	21,609
Eastern Yamuna Canal	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247	12,247
Delhi and Rohilkhand Canals	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405
Dun Canal	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975
Bijnor Canal	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160
Sarai Canal	168	168	168	168	168	168	168	168	168	168	168	168	168	168	168	168	168	168	168	168
Sardar Canal	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004	70,004
Total Productive	1,16,24,849	20,00,102	1,60,665	—88,654	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Unproductive	GOVERNMENT OF THE UNITED PROVINCES.																			
	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35	1935-36	1936-37	1937-38	1938-39	1939-40
Delwa Canal	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418
Ken Canal	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143
Dhawan Canal	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48
Ghaggar Canal	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694
Pahly and Gorthau Canals	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303
Lakes & Tanks in Jhansi District	817	817	817	817	817	817	817	817	817	817	817	817	817	817	817	817	817	817	817	817
Majhawan Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lakes and Tanks in Hamirpur District	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tanks in Banda District	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Seoi Lakes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sukhna Canal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ghori Nadi Scheme	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kithan Reservoir	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882
Bawa Lake and Canal	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317	80,317
Bela Sagar Lake	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46
Jaivanti Tank	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037	48,037
Kamelpura Tank	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Rajpura Tank	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889	9,889
Parthana Tank	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887
Anjhar Tank and Canal	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049	20,049
Bundekhard Irrigation Survey	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Belan Canal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Unproductive	1,87,264	1,17,074	4,322	—13,922	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL UNPRODUCTIVE																				
TOTAL OUTLAY ON CONSTRUCTION.																				
Deduct—Outlay financed from <i>Famine Insurance Grants</i> .	1,18,12,113	21,17,176	1,64,978	—42,576	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Do, Outlay financed from <i>Ordinary Revenues</i>.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Add—Repayments of Capital expenditure charged to Revenue.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NET OUTLAY NOT CHARGED TO REVENUE.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Carried over																				

No. 34.—DETAILS OF ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1929-30—contd.

CLASS OF WORKS.	EXPENDITURE DURING THE YEAR.										EXPENDITURE TO END OF THE YEAR.			
	Wks.	Estab- lish- ment.	Tools and Plant.	Sup- ply.	Invest- ment in Gov- ernment material Under- takings.	Debit— Receipts or Credit Account.	Net Total	Wks.	Estab- lish- ment.	Tools and Plant.	Sup- ply.	Invest- ment in Gov- ernment material Under- takings.	Debit— Receipts or Credit Account.	Net Total
A.—Irrigation Works. Productive	Brought forward													
	GOVERNMENT OF PUNJAB.													
	Upper Bari Doab Canal	72,223	22,786	682	—80,119	59,522	1,45,49,389	35,74,060	7,37,580	2,68,983	82,657	2,84,156	21,07,1	2,06,23,421
	Western Jumna Canal	22,409	10,084	507	—125	20,624	1,43,11,630	37,04,498	2,68,983	82,657	1,28,219	284	15,97,759	284
	Sidhni Canal	380	67	1	—784	—3.6	9,68,942	2,01,63	8,278	1,3,005	1,3,005	1,18,153	2,31,57,843	1,18,153
	Sahind Canal	16,931	4,461	52	—16,861	—0.253	1,81,21,373	48,75,114	21,13,604	2,30,320	2,30,320	9,79,004	3,77,779	9,79,004
	Central Workshops (Commercial)													
	Chenab Inundation Canal	3,86,970	1,92,843	6,161	—73,868	—3,608	8,01,156	95,620	2,81,287	503	503	1,81,354	9,73,98,435	1,81,354
	Lower Chenab Canal	22,709	3,588	2,544	—7,637	8,97,931	2,99,60,254	63,43,481	7,73,240	503	503	7,73,240	1,81,354	9,73,98,435
	Upper Chenab Canal	37,701	10,577	1,777	—46,447	8,02,818	1,48,3,634	80,27,070	4,30,71	4,06,43	4,06,43	27,19,918	3,62,29,752	27,19,918
	Lower Chenab Canal	25,786	8,941	1,924	—7,637	29,080	3,32,35,012	83,47,193	46,30,617	4,14,171	4,14,171	20,61,591	2,19,40,938	20,61,591
Unproductive	Upper Bari Doab Canal	1,63,085	87,351	3,103	—95,739	1,23,648	1,80,36,573	45,1,31	10,75,307	2,98,892	2,98,892	23,77,591	2,19,40,938	23,77,591
	Lower Bari Doab Canal	1,64,89,618	30,21,343	1,17,687	—6,79,081	6,71,643	1,83,74,108	1,81,10,781	1,02,24,109	1,14,64,161	1,14,64,161	24,62,713	11,53,1402	24,62,713
	Satlaj Valley Project	1,71,50,220	33,23,69	1,10,606	—7,737	6,45,612	1,92,97,262	3,40,7,968	28,196	35,445	35,445	64,477	32,71,889	64,477
	Total Unproductive	2,185	388	7	—7,273	8,854	27,53,067	5,32,828	23,080	90	90	5,500	19,51,113	5,500
	Indus Inundation Canal	39,534	7,037	136	—11,007	25,700	19,01,583	71,031	2,619	12,682	12,682	70,077	38,72,109	70,077
	Macraugh Inundation Canal	41,719	7,125	143	—3,744	45,358	3,02,210	63,564	8,375	4,010	4,010	93,77,590	42,10,71	93,77,590
	Glacera Canal	1,72,30,089	2,80,161	1,40,806	—6,58,06	6,57,622	1,93,42,813	38,92,14,741	7,12,91	1,62,6,219	1,15,13,992	1,15,13,992	1,15,13,992	1,15,13,992
	Used—Amount available to													
	Bikner and Badampur													
	Stakes on ground of contribu-													
	tion for Satlej Valley Project.													
No Credit payable from Ordi-														
nary Excess.														
NET OF PAY NOT CHARGED TO														
1929-30														
A.—Irrigation Works. Unproductive	GOVERNMENT OF PUNJAB.													
	Upper Bari Doab Canal	72,223	22,786	682	—80,119	59,522	1,45,49,389	35,74,060	7,37,580	2,68,983	82,657	2,84,156	21,07,1	2,06,23,421
	Western Jumna Canal	22,409	10,084	507	—125	20,624	1,43,11,630	37,04,498	2,68,983	82,657	1,28,219	284	15,97,759	284
	Sidhni Canal	380	67	1	—784	—3.6	9,68,942	2,01,63	8,278	1,3,005	1,3,005	1,18,153	2,31,57,843	1,18,153
	Sahind Canal	16,931	4,461	52	—16,861	—0.253	1,81,21,373	48,75,114	21,13,604	2,30,320	2,30,320	9,79,004	3,77,779	9,79,004
	Central Workshops (Commercial)													
	Chenab Inundation Canal	3,86,970	1,92,843	6,161	—73,868	—3,608	8,01,156	95,620	2,81,287	503	503	1,81,354	9,73,98,435	1,81,354
	Lower Chenab Canal	22,709	3,588	2,544	—7,637	8,97,931	2,99,60,254	63,43,481	7,73,240	503	503	7,73,240	1,81,354	9,73,98,435
	Upper Chenab Canal	37,701	10,577	1,777	—46,447	8,02,818	1,48,3,634	80,27,070	4,30,71	4,06,43	4,06,43	27,19,918	3,62,29,752	27,19,918
	Lower Chenab Canal	25,786	8,941	1,924	—7,637	29,080	3,32,35,012	83,47,193	46,30,617	4,14,171	4,14,171	20,61,591	2,19,40,938	20,61,591

[illegible]

(a) See note (b) on page 230.

C. and C².—Irrigation, etc.

No. 31A.—SUMMARY of CAPITAL EXPENDITURE on IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept.

Year.	Expenditure not charged to Revenue	Expenditure charged to Revenue	Total.
	R	R	R
Prior to 1876-77	8,71,09,425	5,32,89,975	14,07,89,400
1876-77	91,49,125	8,00,505	1,02,39,930
1877-78	80,61,270	7,90,920	88,52,190
1878-79	79,61,235	1,91,550	81,63,785
1879-80	59,81,295	7,00,875	66,82,170
1880-81	61,40,700	8,13,195	69,53,895
1881-82	56,54,280	14,64,920	70,18,200
1882-83	2,72,86,195	26,66,800	2,99,42,295
1883-84	72,72,765	28,35,210	1,01,07,975
1884-85	70,01,505	25,30,155	95,35,660
1885-86	56,26,760	20,24,865	76,51,625
1886-87	51,74,785	11,04,885	62,79,670
1887-88	53,30,190	9,37,095	62,67,285
1888-89	45,98,895	7,95,270	53,94,165
1889-90	37,89,315	7,99,755	45,89,070
1890-91	18,38,505	9,50,250	27,88,755
1891-92	72,06,615	10,33,870	82,40,485
1892-93	53,10,900	7,14,040	60,24,940
1893-94	68,16,840	7,97,055	76,13,895
1894-95	59,11,455	6,17,730	65,29,185
1895-96	60,99,075	5,79,510	66,78,585
1896-97	74,04,180	5,63,695	79,67,875
1897-98	69,24,315	5,02,305	74,26,620
1898-99	65,35,185	2,60,705	67,95,890
1899-1900	89,69,100	5,94,795	95,63,895
1900-01	88,67,245	5,29,815	93,97,060
1901-02	82,13,250	19,81,350	1,01,94,600
1902-03	84,62,665	24,17,205	1,08,79,870
1903-04	76,18,470	25,86,466	1,02,04,936
1904-05	54,17,580	39,97,275	94,14,855
1905-06	83,42,910	46,03,170	1,29,46,080
1906-07	1,19,64,405	1,11,63,175	2,31,27,580
1907-08	1,26,85,880	67,81,605	1,94,67,485
1908-09	1,47,62,735	71,86,215	2,19,48,950
1909-10	1,57,85,250	66,09,795	2,23,95,045
1910-11	1,80,58,320	37,91,185	2,18,49,505
1911-12	2,30,47,965	59,09,565	2,89,57,530
1912-13	3,11,24,935	70,76,880	3,82,01,815
1913-14	1,02,33,930	88,54,320	1,90,88,250
1914-15	1,68,47,700	86,57,635	2,55,05,335
1915-16	1,21,94,295	78,04,050	2,00,98,345
1916-17	76,81,245	50,84,244	1,27,65,489
1917-18	55,94,877	43,69,280	99,64,157
1918-19	39,51,466	47,09,295	86,60,761
1919-20	24,84,507	55,55,758	80,40,265
1920-21	66,83,195	60,25,127	1,27,08,322
1921-22	1,47,37,055	1,38,40,183	2,85,77,238
1922-23	2,66,84,030	75,20,906	3,42,04,936
1923-24	3,51,96,907	59,95,210	4,11,92,117
1924-25	3,93,20,564	20,96,320	4,14,16,884
1925-26	4,98,96,132	3,02,86,716	8,01,82,848
1926-27	4,49,81,602	2,02,17,310	6,51,98,912
1927-28	5,38,39,618	1,47,69,636	6,86,09,254
1928-29	7,11,82,616	(a) 64,01,775	(a) 7,75,84,391
1929-30	6,67,68,887	24,11,480	6,91,80,367
Add—Capital expenditure on old Minor Works and Navigation to end of 1920-21		6,04,01,227	6,04,01,227
Deduct—Outlay to end of 1920-21 on old Protective Works for which no capital accounts were kept		1,71,54,688	1,71,54,688
Add—Repayment of capital expenditure charged to revenue in previous years			
	8,81,178	—36,81,178	
TOTAL	(b) 90,80,24,394	35,10,19,572	1,25,90,43,966

(a) Includes a net addition of Rs. 2,51,020 as detailed below, on account of outlay previously charged to Irrigation Works for which no Capital Accounts are kept, brought on to Capital Account at 1928-29 without financial adjustment less outlay written off the Capital Account:—

	Rs.	
North West Frontier Province		
United Province	285,344	
Punjab	27,411	
		3,12,8 6
Less—Capital outlay to end of 1928-29 written off without financial adjustment—		
Baluchistan	13,117	
Central Province	18,705	
Recoveries of investment in Commercial undertaking (Baluchistan) adjusted as		
receipts	77,642	109,658
Total		3,08,178

(b) The discrepancy between the figures and that shown in the last column of Account No. 31 is explained in para. 4 (1) of the Note on page 167.

No. 35.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930

	A—IRRIGATION WORKS		B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS		TOTAL
	PRODUCTIVE	UNPRODUCTIVE	PRODUCTIVE	UNPRODUCTIVE	
	Rs.	Rs.	Rs.	Rs.	Rs.
Central Government.					
Punjab		55,090			55,090
North West Frontier Province	9,79,183	8,50,383			18,29,566
Rajasthan		22,467			22,467
TOTAL CENTRAL	9,79,183	8,72,473			18,51,656
Provincial Governments.					
Government of Madras	5,10,800	62,575		95,288	6,68,663
Government of Bombay	3,16,551	1,02,996			4,19,547
Government of Bengal		2,80,927		9,21,030	11,51,316
Government of United Provinces	1,07,42,000	10,47,380			1,77,89,380
Government of Punjab	4,50,21,693	3,52,000			4,83,73,693
Government of Baroda	50,580	39,723	6,47,693	2,25,240	6,60,236
Government of Bihar and Orissa		88,60,316			88,60,316
Government of Central Provinces		5,46,533			5,46,533
TOTAL PROVINCIAL	1,07,42,000	1,04,73,437	6,47,693	12,41,568	2,29,03,698
TOTAL—CENTRAL AND PROVINCIAL	1,17,21,183	1,09,45,910	6,47,693	12,41,568	2,45,56,354

C. and CC.—Irrigation, etc.

Arankota Channel System	.	.	.	327	..	..	..	..	..	24	...	351
Thakkoyil Anicut System	.	.	188	2,291	159	..	..	..	14	6	27	2,351
Shaktinpe Anicut System	.	.	...	715	630	...	..	..	293	1,211	...	2,549
Palar Anicut System	.	.	...	1,006	718	...	..	..	303	385	...	2,413
Cheyyar Anicut System	.	.	...	1,744	229	...	..	..	195	38	22	2,184
Tomey Anicut	.	.	...	154	128	...	..	..	91	...	...	373
Periyur System	.	.	50	6,302	5,673	...	..	..	1,579	22	1,401	18,058
Kistna Delta System	.	.	2,214	9,465	47,454	...	..	..	2,880	20	1,064	2,08,282
Nandiyun Channel System	.	.	...	396	13	...	..	..	..	...	...	409
Ganjam Minor Rivas System	.	.	...	...	31	...	..	..	..	56	...	87
Lower Coleroon Anicut System	.	.	408	4,572	2,301	...	..	..	463	4,292	45	11,934
Davi Pumping Project	.	.	...	...	1,704	...	..	..	3,483	169	94	6,530
Teludur Reservoir System	.	.	...	14	540	...	..	..	102	212	9	859
Kattahai Scheme	.	.	...	4,686	39	...	..	..	...	11	...	4,736
Kurnool Cuddapah Canal	.	.	...	57,812	1,20,093	...	..	..	10,130	24,206	4,559	5,10,809
Barur Tank	.	.	...	...	5,621	...	..	..	1,119	85	670	8,540
Vallur Anicut	.	.	...	830	972	...	..	..	72	21	...	1,995
Madras Water Supply and Irrigation System	.	.	...	...	20	...	..	..	13	253	...	283
Rushikulya Canal System	.	.	40,986	...	...	...	..	..	99	423	...	41,488
Muniyeru Project	.	.	2,450	68	1,237	...	..	..	131	2	...	3,888
Dondapad Tank	.	.	...	370	866	...	..	..	64	...	...	1,800
Sagileru System	.	.	...	...	...	...	..	..	...	3	...	3
Hajipuram Tank	.	.	...	...	...	...	..	..	55	...	...	56
Ponnalur Tank	.	.	...	...	...	...	..	..	...	408	...	466
Nagsavali River System	.	.	...	...	392	...	..	..	69	...	22	-22
Bavanashi Tank	.	.	...	...	10	...	..	..	...	34	...	485
Mopad Reservoir System	.	.	...	...	17	...	..	..	199	...	...	10
Kaniyaupalayan Anicut	.	.	...	...	...	...	..	..	...	-192	10	-46
Panjapatli Reservoir Project	.	.	...	...	82	...	..	..	...	3	...	4,003
TOTAL A - IRRIGATION	4,001	3	44,116	1,368	9,207	...	..	..	1,764	1,137	642	62,675
Carried over	4,001	3	52,250	59,180	1,29,300	...	..	..	11,894	25,343	5,501	6,73,384
	4,001	3	52,250	59,180	1,29,300	...	..	..	11,894	25,343	5,501	6,73,384

UNPRODUCTIVE

No. 35A—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1980—*contd.*

CLASS OF WORKS.	PROVISIONS AND GRANTS.	Water Revenue.	Grass Rates.	Water Supply Taxes.	Salts of Water.	Plantation Rates.	Other Grants Fees.	Water Power.	Navigation.	Rents Buildings.	Flats	Miscellaneous.	Other Refunds.	TOTAL.
	Brought forward	R	R	R	R	R	R	R	R	R	R	R	R	R
B—Navigation		4,001	3	52,250	17,499	59,180	1,29,300	..	2,79,419	11,894	97	25,842	5,501	5,73,384
Works—														
UNPRODUCTIVE	Provincial Governments—<i>contd.</i>													
	GOVERNMENT OF MADRAS—<i>contd.</i>													
	Ganjam—Gopalpur Canal	..	..	..	..	6,075	31	..	1,093	..	..	..	..	6,106
	Vedranthi Canal	..	..	..	..	..	..	..	84,874	527	..	2,747	169	85,089
	Buckingham Canal	..	..	..	100	..	..	..	..	..	..	..	..	..
	TOTAL B—NAVIGATION	..	..	..	100	6,075	31	..	85,967	527	..	2,747	159	95,285
	TOTAL GOVERNMENT OF MADRAS	4,001	3	52,250	17,499	65,855	1,29,331	..	3,65,386	12,421	97	28,089	5,660	6,66,672
A—Irrigation	GOVERNMENT OF BOMBAY.													
Works—														
PRODUCTIVE	.. Alibhar Kacheri Canal	251	..	..	..	..	2	..	..	..	7	300	..	560
	Sarfarwah Canal	2,285	..	..	..	10	205	..	..	..	84	273	..	2,807
	Ghat Canal	8,880	..	..	328	31	531	..	..	1,238	4,159	5,848	1,421	10,534
	Great Marak Canal	3,855	..	..	..	140	19	..	..	..	742	759	52	5,463
	Sukum Canal	1,506	..	..	97	17	146	..	..	92	688	501	3	3,284
	Unharwah	266	..	..	..	19	161	..	..	..	609	190	52	1,193
	Pegui Canal	41,724	..	1,732	83	45	36	..	..	16	4,272	1,876	2	51,851
	Desert Canal	76,638	..	..	2	66	711	..	..	2,26	2,880	2,500	..	82,615
	Fuldi Canal	70,364	..	..	967	140	1,120	..	..	1,118	3,763	8,938	2,073	84,367
	.. .. ..	304	..	..	15	..	190	..	..	16	438	210	..	1,516
	Surtah Canal	..	..	..	..	..	16	..	..	..	..	..	..	20

Name of Canal	Area irrigated in acres	Length in miles	Capital cost in Rs.	Annual cost in Rs.	Area irrigated in acres	Length in miles	Capital cost in Rs.	Annual cost in Rs.	Area irrigated in acres	Length in miles	Capital cost in Rs.	Annual cost in Rs.	Area irrigated in acres	Length in miles	Capital cost in Rs.	Annual cost in Rs.	Area irrigated in acres	Length in miles	Capital cost in Rs.	Annual cost in Rs.
Pinyari Canal	2,651	...	...	...	156	802	...	...	24	1,183	1,198	49	6,460	...	...	...	...	...	...	...
Indus Canal Right Bank	120	...	...	...	...	55	...	...	...	126	122	...	423	...	...	...	...	...	...	...
Indus Canal Left Bank	183	...	...	...	12	185	...	...	45	474	250	39	1,080	...	...	...	...	...	...	...
Sind Canals and Branches	3,073	...	...	...	...	426	...	...	1	1,155	1,154	17	3,792	...	...	...	...	...	...	...
Karb Chitti and Gang	485	...	...	...	...	30	...	...	...	80	137	...	742	...	...	...	...	...	...	...
Canals in Rohri	2,637	...	...	...	...	338	...	...	633	1,098	242	550	4,371	...	...	...	...	...	...	...
Western Nara and Pritchard	8,522	...	...	...	36	3,014	...	...	772	4,823	5,843	959	22,305	...	...	...	...	...	...	...
Phitta Canal	76	...	...	...	...	218	...	...	...	21	185	...	500	...	...	...	...	...	...	...
Ghore Mahamundo	5,146	...	...	...	2	133	...	...	1,282	31	146	36	6,731	...	...	...	...	...	...	...
Kari Shumali	3,826	...	...	...	16	5	...	...	2	41	75	...	3,965	...	...	...	...	...	...	...
Narwarth	5	...	...	...	22	480	...	...	...	...	186	22	694	...	...	...	...	...	...	...
Indus (with other canals (Fuleli District))	2,625	...	...	...	...	129	...	...	1	...	96	...	2,755	...	...	...	...	...	...	...
Dambho	390	...	...	...	...	...	...	...	...	15	...	...	301	...	...	...	...	...	...	...
Marrwah	...	...	...	...	...	...	...	...	...	68	...	51	17	...	...	...	...	...	...	...
Baghar Canal	1,655	...	...	...	76	39	...	...	6	12	2,721	...	4,329	...	...	...	...	...	...	...
Shabada Channel	2,086	...	...	...	...	...	...	...	...	...	14	...	2,100	...	...	...	...	...	...	...
Dadu Canal	50	...	...	...	...	...	...	...	...	...	...	...	1,191	...	...	...	...	...	...	...
UNIMPROVED																				
Kandi Tank	314	...	...	...	...	37	...	...	...	...	850	...	1,201	...	...	...	...	...	...	...
Chikhi Canal	1,428	...	...	...	147	70	...	...	...	...	2	...	1,642	...	...	...	...	...	...	...
Hiraneti and Kharient Canal	36,118	...	...	...	...	6,187	...	...	9	269	1,704	83	15,005	...	...	...	...	...	...	...
Lambat Tank	412	...	...	...	...	523	...	...	...	...	246	...	1,187	...	...	...	...	...	...	...
Madheri Tank	592	...	...	...	...	923	...	...	...	...	76	...	980	...	...	...	...	...	...	...
Hartala Tank	281	...	...	...	...	553	...	...	239	...	168	...	1,261	...	...	...	...	...	...	...
Narwarth Tank	780	...	...	...	...	273	...	...	...	...	721	...	1,838	...	...	...	...	...	...	...
Madaga Tank	1,835	...	...	...	112	197	...	...	...	...	...	...	2,144	...	...	...	...	...	...	...
Anand Tank	283	...	...	...	...	156	...	...	...	...	...	...	388	...	...	...	...	...	...	...
Carried over																				
	41,935	...	...	...	...	8,316	...	...	208	289	3,767	23	55,599	...	...	...	...	...	...	...
	4,001	...	...	...	...	1,29,331	...	...	12,421	97	28,089	5,690	6,68,372	...	...	...	...	...	...	...

No. 35A—DETAILED ACCOUNT OF DIRECT EXCEPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVINCIAL AND CANALS.	Water Taken	Owner's Rates	Water Supply of Towns.	Sales of Water.	Plantation.	Other Canal Products.	Water Power.	Navigation.	Rents Buildings.	Fines.	Miscellaneous.	Debit—Materials.	Total.
	Brought forward	R	R	R	R	R	R	R	R	R	R	R	R	R
		4,001	3	52,250	17,489	65,256	1,29,331	...	3,05,386	13,421	97	28,089	5,660	6,68,672
		2,40,072	...	1,732	2,080	1,002	9,080	...	...	5,463	26,499	35,669	5,506	3,16,551
	Provincial Governments— <i>contd.</i>													
	GOVERNMENT OF BOMBAY— <i>contd.</i>													
		41,935	...	754	...	315	8,316	...	...	268	269	8,767	25	55,189
	Ekrunk Tank	31,176	...	...	1,12,486	...	6,685	...	...	13	188	1,430	28	1,51,946
	Muchhandi Tank	164	...	...	...	...	...	...	...	...	...	...	...	164
	Bhadalwadi Tank	689	...	...	...	...	791	...	...	...	25	...	275	1,180
	Bhatodi Tank	4,407	...	...	...	326	830	...	...	7	...	1,046	...	6,116
	Konggaon Tank	2,487	...	...	...	...	26	...	...	1	...	...	...	2,520
	Krishna Canal	56,702	...	...	...	253	371	...	...	4	...	...	...	57,329
	Upper Man River Works	5,669	...	...	...	...	...	...	...	16	...	4	...	5,689
	Mani Tank	7,562	...	...	...	...	508	...	...	...	...	1,961	...	9,738
	Ashti Tank	20,805	...	...	...	...	865	...	...	...	...	2,208	...	23,578
	Revani Canal	8,959	...	...	...	23	834	...	...	10	...	...	...	4,326
	Shirsuphal Tank	4,375	...	...	...	...	491	...	...	...	...	16	...	5,082
	Lower Panchra River Works	12,500	...	...	...	...	2,801	...	...	70	...	365	...	13,236
	Yerala River Irrigation Works	26,385	...	...	...	221	2,279	...	...	...	...	...	...	22,927
	Parsul Tank	8,424	...	...	...	45	99	...	...	20	...	101	...	8,739
	Mutha Canal including Malsoba Tank	2,65,487	...	1,23,129	7,047	...	5,014	...	799	785	1	2,681	226	4,87,700
	G. S. S. Canal 1st Section	44,755	...	...	550	...	779	14,318	...	158	...	2,884	517	62,012
	Western Nar Works	2,017	...	...	15,664	156	3,171	...	499	42	4,565	8,576	2,340	82,380

A—Irrigation Works—
UNPRODUCTIVE—contd.

[illegible]

C. and CC.—Irrigation, etc.,

No. 35A.—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORK.	PROVINCES AND CANTONS.	Water Rates.	Consumption of Water.	Water Supply of Towns.	Sales of Water.	Pannation	Other Canal Produce.	Water Power.	Navigation	Rents of Buildings.	Fines.	Absement.	Deduct—Returns.	Total.
	Brought forward	Rs. 28,851.12	Rs. 1,81,301	Rs. 1,74,540	Rs. 84,844	Rs. 14,313	Rs. 39,697	Rs. 44,141	Rs. 1,17,214	Rs. 44,386	Rs. 40,79,219			
A—Irrigation Works—	Provincial Governments—<i>contd.</i>													
UNPRODUCTIVE	GOVERNMENT OF BENGAL.													
	Midnapore Canal	1,66,688	...	1,500	1,628	219	525	34,731	2,470	...	23,238	63	2,30,927	
B—Navigation Works—														
UNPRODUCTIVE	Hijuli Tidal Canal	...	...	...	35	...	...	62,973	10	...	4,650	...	67,668	
	Calcutta and Eastern Canals	...	...	...	552	...	...	4,08,703	7,210	...	90,980	23	4,17,410	
	Sunderban Steamer Route	...	...	...	17	...	...	63,972	...	...	831	...	64,730	
	Madaripur Bheel Route	...	...	...	3	...	...	3,35,936	83	...	5,109	...	3,41,221	
	TOTAL B—NAVIGATION	...	...	...	607	...	...	8,71,514	7,303	...	41,640	25	9,21,089	
	TOTAL—GOVERNMENT OF BENGAL	1,86,688	...	1,500	2,233	219	525	9,06,245	9,773	...	64,573	58	11,51,866	
A—Irrigation Works—	GOVERNMENT OF UNITED PROVINCES.													
PRODUCTIVE	Ganges Canal	61,92,897	31,414	3,500	25,331	61,897	26,479	89,150	4,737	9,306	6,099	1,55,475	7,490	85,30,126
	Lower Ganges Canal	38,33,625	15,518	56,228	65,159	88,654	21,210	5,801	2,505	5,670	4,311	22,592	3,592	40,49,428
	Eastern Jumna Canal	26,57,477	9,771	...	3,379	20,368	5,908	18,753	...	1,560	1,236	5,093	5,642	27,19,215
	Agra Canal	12,81,910	10,816	6,029	21,122	23,190	11,043	3,065	...	1,555	1,336	8,637	3,418	18,12,323

C. and CO.—Irrigation, etc.	4,22,268	3,037	65,771	1,52,043	1,43,006	99,652	1,32,123	7,242	32,682	21,201	2,06,829	32,405	1,65,424	60
Leitchfield Canal	4,22,268	3,037	65,771	1,52,043	1,43,006	99,652	1,32,123	7,242	32,682	21,201	2,06,829	32,405	1,65,424	60
Dun Canal	1,24,775	7,512												
Bijnor Canal	74,282	1,178												
Ganga Canal	65,364													
Sarda Canal	12,69,867													
Total	1,65,31,435	79,246	65,771	1,52,043	1,43,006	99,652	1,32,123	7,242	32,682	21,201	2,06,829	32,405	1,65,424	60
Bewa Canal	5,15,825			455	1,937	2,814	...	...	2,765	307	2,694	1,506	5,24,021	
Ken Canal	2,85,194			2,575	...	3,234	...	...	...	187	2,473	6	2,44,447	
Dhason Canal	1,00,641			147	...	2,357	...	...	170	117	1,778	26	1,05,690	
Chaggar Canal	69,723			17,138	...	1,237	...	...	1,257	...	1,088	...	64,037	
Pahnj and Garhman Canals	16,622			5,044	...	507	...	...	6	...	221	...	22,785	
Lakes and Tanks in Jhansi District	7,893			...	...	391	...	...	2	...	2,045	...	10,209	
Maithawan Tank	13,006			...	...	1,8	...	...	3	...	249	1	14,646	
Lakes and Tanks in Hamirpur District	4,705	1,0		...	...	324	...	...	...	35	...	...	6,003	
Tanks in Band District	6,216			...	...	285	...	...	17	...	1,056	...	7,944	
Secti Lake	7,449			...	...	113	...	...	...	...	25	...	7,607	
Sakhra Canal	1,741			...	...	24	...	...	...	...	10	...	1,777	
Chori Nadi Scheme	3,880			...	...	82	...	...	...	...	71	...	3,975	
Kitham R. serv. it	...			...	...	150	...	...	...	...	...	...	1,180	
Barwar Lake and Canal	2,458			...	...	...	...	...	...	...	...	...	2,459	
Bia Sagar Lake	74			...	...	...	...	...	...	...	...	...	74	
Juwanji Tank	144			...	...	...	...	...	...	...	...	...	144	
Khandela Tank	40			...	...	...	...	...	...	...	...	...	40	
Katiana Tank	6			...	...	...	...	...	...	...	...	...	6	
Total	1,65,31,435	79,246	65,771	1,52,043	1,43,006	99,652	1,32,123	7,242	32,682	21,201	2,06,829	32,405	1,65,424	60
Grand over	1,65,31,435	79,246	65,771	1,52,043	1,43,006	99,652	1,32,123	7,242	32,682	21,201	2,06,829	32,405	1,65,424	60

No. 35A—DETAILS ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CHARGE ON WORKS.	PROVINCES AND CANTONS.	Water Rates.	Owners' Rem.	Water Supply of Towns.	Sales of Water.	Plantation.	Other Canal Expenses.	Water Power.	Navigation.	Repts on Buildings.	Fine.	Miscellaneous.	Debet—Returns.	Total.
	Brought forward	R	R	R	R	R	R	R	R	R	R	R	R	R
		1,98,66,307	79,409	2,52,176	3,49,696	2,32,620	3,27,706	1,46,964	12,50,253	87,724	66,334	4,08,063	72,368	2,30,21,214
A.—Irrigation Works—	Provincial Governments—													
PRODUCTIVE.	GOVERNMENT OF PUNJAB.													
	Upper Bari Doab Canal	52,70,459	...	3,239	62,847	12,586	16,411	1,04,165	...	10,150	105	33,759	2,095	55,11,826
	Western Jumna Canal	40,23,704	...	...	46,841	11,932	2,569	9,494	58,217	9,708	229	10,487	2,310	41,68,421
	Sikhani Canals	3,46,638	...	...	883	1,049	145	...	...	463	...	2,900	433	3,51,645
	Sirhind Canal	50,67,418	...	4,301	42,226	24,106	5,987	1,30,713	7,240	13,269	...	1,83,991	652	54,68,580
	Central Workshops (Commercial Account)	...	...	...	...	...	...	...	...	...	...	(a) 7,824	...	7,824
	Chenab Inundation Canal	2,47,379	...	...	91	1,002	110	...	...	388	...	199	241	2,48,928
	Lower Chenab Canal	1,22,67,318	57	34,048	31,601	9,747	17,181	20,164	...	28,311	163	62,438	895	1,24,00,163
	Lower Jhelum Canal	33,60,195	...	1,243	7,562	1,963	2,879	20,787	...	11,769	823	3,622	513	34,09,780
	Upper Chenab Canal	33,17,020	...	...	543	793	119	...	...	14,640	9	15,087	1,748	33,46,433
	Upper Jhelum Canal	15,06,504	...	...	883	638	202	...	...	10,014	5	72,720	1,909	15,86,067
	Lower Bari Doab Canal	61,83,995	...	...	34,156	1,784	134	6,068	...	16,989	...	16,284	781	52,86,578
	Sudley Valley Project	31,41,394	...	3	32,416	7,699	1,673	...	276	15,675	247	82,727	(b) 31,706	32,00,704
		4,37,11,464	57	42,334	2,58,558	75,239	46,510	2,91,421	65,733	1,31,806	1,381	4,42,008	43,283	4,30,21,993
UNPRODUCTIVE.	Muzaffargarh Inundation Canal	1,51,695	...	...	338	3,539	336	...	...	2,438	15	437	359	1,52,479
	Indus Inundation Canal	98,827	...	...	297	7,168	28	...	...	1,965	...	1,011	7	1,00,839
	Shahpur Canal	77,760	...	...	630	61	26	...	...	97	...	24	165	78,412
	Chagga Canal	5,041	...	...	...	...	...	...	...	175	...	34	...	5,270
		3,31,532	...	...	1,205	10,785	460	...	...	4,725	15	2,146	591	3,35,000
	TOTAL—GOVERNMENT OF PUNJAB	4,40,44,796	57	42,334	2,58,793	84,007	47,210	2,91,421	65,733	1,36,031	1,596	4,44,161	43,574	4,53,73,698

[illegible]

(a) Represents profits of Commercial concern.

(b) Includes Rs. 28,849 creditable to the Bahawalpur and Bikaner States.

No. 35A.—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CASES OF WORK.	PROVISIONS AND CLAIMS.	Water Rates.	Owners' Easement.	Water Supply of Towns.	Sales of Water.	Receipts from Workshops.	Plantation.	Other Capital Projects.	Water Power.	Navigation.	Rents of Buildings.	Fines.	Profits and other receipts from Government Commercial Undertakings.	Miscellaneous.	Deduct—Refunded.	Totals.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward	6,89,13,108	79,466	2,95,010	8,09,729	..	3,16,627	3,74,916	4,38,386	13,45,956	2,23,765	67,980	..	4,52,247	1,22,242	6,88,94,912
	Provincial Governments	10,122	..	..	8,414	..	2,194	293	..	1,883	20,866	206	..	67,483	14,074	96,808
	— <i>contd.</i>															
R.—Navigation Works	GOVERNMENT OF BURMA— <i>contd.</i>															
PRODUCTIVE	Maubai Island Embankment.	..	..	..	..	..	1,546	..	..	..	523	..	..	287	..	2,355
	Inawaddy Embankment.	..	..	..	..	..	817	..	..	..	4,118	..	..	9,809	1,576	12,888
	Thongva Island Embankment.	..	..	..	..	..	402	..	..	..	228	..	..	162	..	792
	Twante Canal.	..	..	..	..	..	..	..	..	6,17,458	83	..	..	8,464	9	3,20,190
	Government Commercial Undertakings.	..	..	..	..	..	..	..	..	..	..	..	1,10,681	..	..	1,10,681
		..	..	..	..	..	2,765	..	..	5,17,458	4,932	..	1,10,481	18,722	1,885	6,47,608
UNPRODUCTIVE	Pegu-Sittang Canal.	..	..	..	1,273	..	..	30	..	1,75,277	2,601	40	..	23,503	1,546	2,00,921
	Paghine Embankment.	..	..	..	..	..	..	..	..	..	..	..	..	3,929	..	3,929
	Pago River Embankment.	..	..	..	..	..	..	..	..	..	..	..	..	147	..	147
	Zwehat Movingyi Embankment.	..	..	..	..	..	..	..	..	..	42	..	..	10,412	..	16,494
	Sittang Embankment.	..	..	..	..	..	..	..	..	..	501	..	..	866	27	845
	Yadon Island Embankment.	..	..	..	..	..	..	..	..	..	556	..	..	190	..	800
	River Training works in Pyawza Plain.	..	..	..	..	..	..	..	..	..	203	..	..	1,958	27	2,101
		..	..	..	1,273	..	54	80	..	1,75,277	3,901	40	..	48,605	1,900	2,25,240
	TOTAL NAVIGATION	..	..	..	1,273	..	2,819	30	..	6,92,685	8,853	40	1,10,681	10,327	3,785	8,75,928
	TOTAL—GOVERNMENT OF BURMA.	10,122	..	..	9,687	..	5,013	299	..	6,94,058	29,219	246	1,10,681	1,27,810	17,569	9,69,256

A. Irriga- tion Works, Unproductive.	GOVERNMENT OF BIHAR AND ORISSA.	2,580	...	13,137	6,502	10,525	2,500	3,538	33,315	12,755	2,159	...	1,38,544	8,689	26,69,004
	Son Project	24,51,238	...	...	...	...	...	...	...	...	...	...	...	...	...
	Orissa Project	7,09,613	...	675	2,148	18,428	10,445	...	86,291	6,552	...	...	51,408	6,669	8,66,837
	Dhaka Canal	51,513	...	...	...	709	1,259	...	...	543	...	...	1,080	310	54,824
	Tribeni Canal	2,69,835	...	...	...	3,618	2,713	...	...	3,126	161	...	1,653	1,503	2,69,401
	TOTAL—GOVERNMENT OF BIHAR & ORISSA.	34,65,200	...	13,812	9,050	28,290	13,947	3,538	1,20,106	22,976	2,320	...	1,92,650	17,173	28,40,316
A. Irriga- tion Works, Unproductive.	GOVERNMENT OF CENTRAL PROVINCES.	24,398	...	87	...	...	81	...	...	...	...	...	238	...	26,715
	Khayri-Aranda	9,768	...	...	...	...	37	...	...	...	...	...	300	4	10,173
	Marwada	11,569	...	...	...	...	95	...	...	32	...	...	385	6	12,075
	Pindiaon	6,599	...	...	...	...	389	...	...	9	...	...	95	...	7,002
	Rumal	2,871	...	277	...	...	1,269	...	...	486	2	...	5,611	27	39,401
	Ramtek Reservoir	12,349	...	...	...	...	1,072	...	...	136	...	...	642	29	14,172
	Khairbunda	9,528	...	...	...	...	859	...	...	91	...	...	2,002	330	13,147
	Chandpur	55,001	...	23	...	...	619	...	...	284	...	...	704	39	56,682
	Asola-Mendha	1,392	...	...	...	...	20	...	...	28	...	...	1	...	1,441
	Nirwar Ta-Ametha Reservoir	5,350	...	...	...	...	70	...	...	33	3	...	147	12	6,001
	Barra Kalan with Mohari Feeder	2,796	...	...	...	...	416	...	...	...	...	...	1,474	...	7,678
	Jonunia	1,563	...	...	...	...	532	...	...	50	...	...	297	165	2,284
	Kattajheri	21,303	...	...	...	...	4,978	...	...	430	...	...	283	2	26,995
	Ghorajheri	2,13,647	...	1	...	...	951	...	...	2,010	...	...	2,369	696	2,18,282
	Tandula Canal	8,923	...	...	...	...	402	...	...	43	...	...	91	1	9,457
	Naleahwar	14,387	...	21	...	...	432	...	...	39	...	...	291	125	14,946
	Chorkanara	6,592	...	...	...	...	339	...	...	84	...	...	193	...	7,497
	Botulhara	2,060	...	...	...	...	55	...	...	4	...	...	84	...	2,153
	Borina Nala	1,04,708	...	20	...	...	2,798	...	115	742	...	...	2,664	64	1,11,018
	Wanganga Canal	2,12,960	...	49	...	...	3,260	...	...	5,658	...	...	3,728	1,597	2,23,458
	Mahanadi Canal	4,710	...	1,200	...	...	966	...	...	290	...	...	232	...	7,388
	Parlat	1,659	...	...	...	...	5	...	...	54	...	...	22	...	1,740
	Jagwa	7,62,193	...	1,672	...	...	19,667	...	115	10,454	5	...	21,923	3,081	8,12,946
	Carried over	6,73,88,426	82,046	2,95,010	6,33,226	9,160	3,49,920	4,41,923	21,40,150	2,75,950	70,406	1,10,681	11,72,787	1,67,274	7,32,24,474

C. and CO.—Irrigation, etc.

No. 35A.—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORK.	PAYMENTS AND GIFTS.	Water Rates.	Owner's Rates.	Water Supply of Irrigation.	Sales of Water.	Receipts from work- shops.	Plantation.	Other products.	Water Power.	Navigation.	Rents of Buildings.	Fines.	Miscellaneous Government Commercial takings.	Miscellaneous.	Debit— Refunds.	Total.
	Brought forward	6,73,88,425	89,046	3,95,010	6,33,228	9,060	3,49,920	3,92,193	4,41,923	21,60,150	2,75,960	70,496	1,10,651	11,72,787	1,67,274	7,32,24,464
A.—Irriga- tion Works	Provincial Governments															
UNIRRIGATIVE	GOVERNMENT OF CENTRAL PROVINCES															
<i>—contd.</i>	<i>contd.</i>															
Kusala		1,177						58								8,12,945
Kumbhari		12,808						2							1	1,263
Chandis Nala		2,143						23							31	13,603
Amari		924														2,285
Bori																978
Bohairund		1,420						306								877
Mala		4,570						312								3,724
Surrai Peondi								95								4,753
Shinar Nala								153								461
Kharung		1,412						497								68
																553
TOTAL—GOVERNMENT OF CENTRAL PROVINCES		7,86,462			1,672			21,023			115	7		28,506	3,122	8,46,783
TOTAL—PROVINCIAL GOVERNMENTS		6,81,75,117	82,046	2,95,010	6,34,000	9,050	5,49,920	4,13,155	4,41,923	21,60,205	2,87,880	70,503	1,10,681	12,01,242	1,60,306	7,40,70,997
TOTAL—CENTRAL GOVERNMENT		17,23,806			3,211		962	18	1,31,642		7,654	2,371		38,457	1,598	19,07,123
GRAND TOTAL		6,98,98,923	82,046	2,95,010	6,38,111	9,050	5,50,882	4,13,173	6,73,565	21,80,205	2,95,534	73,474	1,10,681	12,39,700	1,61,994	7,50,70,120

No. 36.-ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930.

	A—IRRIGATION WORKS.		B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS		TOTAL.
	PRODUCTIVE.	UNPRODUCTIVE.	PRODUCTIVE	UNPRODUCTIVE.	
Central Government.	R	R	R	R	R
Baluchistan . . . . .	.	34,130	.	...	34,130
North-West Frontier Province . .	4,28,121	6,25,370	.	.	10,53,491
Rajputana . . . . .	..	88,429	..	...	88,429
Expenditure in England unaccounted for in India		12	.	...	12
TOTAL CENTRAL.	4,28,121	7,47,941	..		11,76,062
Provincial Governments.					
Government of Madras	45,37,346	3,96,504		2,83,328	52,07,178
Government of Bombay	31,83,456	82,18,586	...		63,97,042
Government of Bengal . . . . .	...	2,84,805	...	14,89,655	17,24,460
Government of United Provinces .	68,85,795	10,09,206	...	...	78,95,001
Government of Punjab	2,43,58,242	19,34,045	...	...	2,62,92,288
Government of Burma	20,01,079	5,54,285	15,43,031	8,69,986	49,68,364
Government of Bihar and Orissa .	...	21,84,937	...	...	21,84,937
Government of Central Provinces	...	11,92,104	...	...	11,92,104
TOTAL PROVINCIAL	4,09,65,918	1,07,19,473	15,43,034	26,92,949	5,59,21,374
TOTAL CENTRAL AND PROVINCIAL	4,18,94,039	1,14,67,414	15,43,034	26,92,949	5,70,97,436

C. and CC.—Irrigation, etc.

No. 36-A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930.

CLASS OF WORKS.	PROVINCES AND COUNTRIES.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Supplies.	Deduct—Recoveries on Revenue Account.	Net Total.
A— Irrigation Works —	Central Government.	R	R	R	R	R	R	R
	BALUCHISTAN.							
	Shebo Canal . . . . .	...	1,228	3,923	186	...	2	6,033
	Khushdil Khan Canal	458	10,120	6,777	456	...	19	17,793
	Nari Weir Canal . . . . .	...	6,062	4,205	37	..		10,304
	Total	468	18,108	14,905	679	..	21	34,130
	NORTH-WEST FRONTIER PROVINCE.							
	Lower Swat Canal	4,680	1,61,773	2,00,103	4,224	—5,289	..	3,55,521
	Kabul River Canal	480	31,026	40,800	794	..	...	72,600
	Total	5,140	1,82,799	2,40,403	5,018	—5,289	...	4,24,121
Unproductive	Upper Swat Canal	43,129	2,92,979	2,51,905	7,611	—9,254	..	6,25,370
	Total	47,269	4,15,778	3,92,308	12,629	—14,403	..	10,53,491
	RAJPUTANA.							
	Tanks in Ajmer Sub-Collectorate	13,440	18,491	11,951	1,269	..	...	50,181
	Tanks in Bawar Sub-Collectorate	6,055	12,177	6,473	641	..	..	25,346
	Tanks in Jaisalmer Sub-Collectorate . . . . .	...	9,157	3,423	322	..	...	12,902
	Total	24,495	39,825	21,847	2,242	..	..	88,429
	Hydr. Commissioner.							
	Expenditure in England not accounted for in India . . . . .	..	..	...	...	12	..	12
	TOTAL CENTRAL GOVERNMENT	72,923	4,73,711	6,29,080	15,570	—14,481	..	11,76,082

A-irrigation
Works—
Productive
Provincial Governments.
GOVERNMENT OF MADRAS.

Canvey Delta System	1,29,189	3,28,171	1,87,474	15,929	..	..	8,60,763
Sivakuntam Anicut System	12,240	41,203	24,608	418	..	..	78,472
Godavari Delta System	76,429	7,67,225	3,06,566	11,467	..	..	11,61,687
Mehamathu Anicut System	295	4,477	1,641	128	..	..	6,536
Thadapalli Channel System	-1,267	18,183	4,187	178	..	..	21,381
Kalmagayan Channel System	-3,832	12,944	2,423	93	..	..	11,511
Vridhachalam Anicut System	3,856	7,271	3,302	286	..	..	16,016
Pelandan Anicut System	4,467	12,454	6,495	436	..	..	22,851
Chembambakkam Tank System	-1,770	5,802	1,152	12	..	..	4,496
Marudur Anicut System	800	3,616	1,933	33	..	..	6,282
Pennar River Canals System	3,328	75,757	27,201	473	..	..	1,08,957
Arankora Channel System	-676	4,888	1,152	41	..	..	5,408
Tirukkoyilum Anicut System	878	16,956	6,325	458	..	..	23,811
Shatatope Anicut System	2,840	17,858	8,546	531	..	..	29,775
Palai Anicut System	6,984	49,558	15,500	459	..	..	72,301
Cheyyar Anicut System	513	22,408	6,688	241	..	..	28,800
Cumbun Tank System	112	3,207	978	12	..	..	4,319
Ponney Anicut System	-2,572	16,915	3,859	151	..	..	18,353
Pettayar System	91,466	1,31,741	1,05,750	1,744	..	..	3,30,731
Kistna System	25,569	8,55,712	3,11,100	5,259	..	..	11,97,640
Nandiyar Channel System	1,877	7,480	4,302	73	..	..	13,682
Ganjyam Minor Rivers System	574	48,003	13,494	180	..	..	57,251
Lower Coleroon Anicut System	80,549	1,59,121	61,547	5,641	..	..	2,85,858
Divi Pumping System	7,139	1,02,345	35,325	653	..	..	1,45,963
Talundur Reservoir System	4,140	6,289	4,385	297	..	..	15,072
Polvaram Island Project . . . . .	..	1,189	308	16	..	..	1,511
Kattalai Scheme . . . . .	..	6,750	2,517	58	..	..	9,780
	4,43,306	29,01,872	11,43,936	48,292	..	..	45,37,346
	4,43,306	29,01,872	11,43,936	48,292	..	..	45,37,346
Carried over							

No. 36-A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVISIONS AND CANALS	Extensions and Improvements.		Maintenance and repairs.		Establishment.		Tools and Plant.		Surplus	Defect—Recovery Account.	Net Total
		R	R	R	R	R	R	R	R			
	Brought forward	4,43,806	29,01,872	11,46,936	45,232	...					...	45,87,319
Provincial Governments—<i>contd.</i>												
GOVERNMENT OF MADRAS—<i>contd.</i>												
A.—Irrigation Works, etc.	Kumool-Guddupah Canal	10,538	90,690	35,305	341	...					...	1,86,869
Unproductive	Barur Tank	...	6,245	1,373	65	...					...	7,883
	Vallur Anicut	—228	691	279	2	...					...	748
	Madras Water Supply and Irrigation System	—2,692	16,868	3,952	48	...					...	15,276
	Rushikulya System	8,305	1,17,334	41,291	519	...					...	1,44,449
	Muniyau Project	...	6,266	2,184	32	...					...	7,482
	Dondapad Tank	...	5	35	...	...					...	40
	Yatur Tank	...	...	49	...	...					...	49
	Sagileru System	500	4,569	1,304	17	...					...	6,390
	Atmakur Tank	...	298	179	2	...					...	474
	Jangamaheswarapuram Tank	...	...	43	...	...					...	43
	Anamasamudram Bernapur Tank	—28	288	58	1	...					...	519
	Hajipuram Tank	...	330	174	2	...					...	508
	Poonalur Tank	3	2,286	654	14	...					...	2,957
	Marapur Tank	28	4,757	1,367	16	...					...	6,168
	Nagavalli River System	—377	13,096	5,550	53	...					...	18,322
	Venkatai aram Tank	...	434	138	2	...					...	574
	Blaranasi Tank	...	1,392	370	8	...					...	1,670

B.—Navigation, etc., Works.	Unproductive	Yellaur Tank	271	191	1	...	...	463
		Kocheruvu Tank	640	139	2	...	...	681
		Siddapur Tank	699	207	2	...	...	908
		Nagavaiam Abutment and Supply Channel . . . . .	...	22	...	...	...	22
		Mopad Reservoir System	9,387	3,229	67	...	...	14,693
		Kaniyampalayam Abutment	2,000	437	21	...	...	2,458
		Panjampatti Reservoir Project	798	647	11	...	...	2,122
		TOTAL—A.—IRRIGATION	18,294	98,971	1,227	...	...	3,96,604
			4,61,600	12,45,307	46,456	...	...	49,33,860
C. and CC.—Irrigation, etc.	Unproductive	Ganjum-Gopalpur Canal	264	69	1	...	...	334
		Vedaraniyann Canal	5,928	1,412	152	...	...	7,492
		Buckingham Canal	31,450	65,689	1,024	...	...	3,55,502
		TOTAL—B.—NAVIGATION	31,450	67,160	1,177	...	...	3,83,328
			4,93,050	13,12,487	47,636	...	...	52,67,178
		TOTAL GOVERNMENT OF MADRAS						
			4,93,050	13,12,487	47,636	...	...	52,67,178
		Carried over						

No. 86A.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS	PROVINCES AND COUNTRIES	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Transferred—Recoveries on Revenue Account.	NET TOTAL	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works	Brought forward								
	Provincial Governments— <i>contd.</i>								
Proletive	GOVERNMENT OF BOMBAY.								
	Alibhar Kacheri Canal		4,013	1,882	136	..	..	8,011	
	Sarfaazwah Canal . . . . .	..	16,934	5,898	293	..	..	23,125	
	Ghar Canal	149	1,93,905	48,077	513	..	18	2,42,624	
	Great Marak Canal . . . . .	..	38,535	14,820	715	..	..	53,370	
	Gadikeri Tank . . . . .	..	100	43	3	..	..	144	
	Mavinkop Tank . . . . .	..	100	43	3	..	..	146	
	Sutkur Canal	898	85,080	21,473	233	..	..	1,07,684	
	Unharwah	3,937	81,894	21,342	223	..	10	1,07,508	
	Begrai Canal	6,697	4,26,448	1,08,870	1,185	..	31	5,43,119	
	Desert Canal	3,208	5,07,202	1,27,230	1,328	..	26	6,40,940	
	Fuleh Canal	4,657	1,35,413	68,195	2,873	..	..	2,11,138	
	Sultha Canal	—1,585	10,731	2,009	31	..	..	11,233	
	Nanlakhi . . . . .	..	41,963	14,216	571	..	..	56,750	
	Pinyari Canal	1,919	1,18,005	29,711	552	..	17	1,45,170	
	Indus Canal Right Bank	2,076	15,790	5,263	228	..	..	23,357	
	Indus Canal Left Bank	8,829	51,205	19,108	758	..	35	80,385	
	Sind Canal and Branches	16,907	87,297	25,573	270	..	..	1,30,347	
	Rajib Chitti and Gang	—10	12,932	3,209	34	..	..	16,165	
	Canals in Rohri	6,209	1,95,923	28,304	610	..	2	1,41,044	
	Western Nara and Pritchaid	3,499	2,41,974	60,951	635	..	17	3,07,042	
	Phitta . . . . .	..	5,630	1,403	15	..	..	7,068	
	Gazir Manarude . . . . .	..	74,888	25,253	1,019	..	..	1,01,210	

Kari Shumali	.	.	.	.	.	.	30,623	10,373	417	...	...	41,410
Nasirwah	.	.	.	.	.	.	21,425	7,258	292	...	3	28,972
Indus Canals—other canals (Fuleh District)	.	.	.	.	.	.	33,725	11,883	478	...	15	47,493
Dambiro	.	.	.	.	.	.	10,899	6,824	274	...	...	27,242
Marriwah	.	.	.	.	.	.	6,319	1,569	16	...	...	7,504
Baghar Canal	.	.	.	.	.	.	30,011	9,658	356	...	...	45,079
Shahada Canal	.	.	.	.	.	.	568	4,781	174	...	...	8,664
Dadu Canal.	.	.	.	.	.	.	16,786	4,168	43	...	...	20,997
							68,922	6,90,067	14,226	...	174	31,83,456
Unproductive												
Kasudi Tank	.	.	.	.	.	.	4.3	735	7	...	...	1,165
Chikhi Canal	.	.	.	.	.	.	713	989	34	...	...	1,736
Hathnati and Khairet Canals	.	.	.	.	.	.	20,748	6,405	353	...	146	41,119
Damical Canal	.	.	.	.	.	.	200	274	6	...	...	580
Medkai Canal	.	.	.	.	.	.	349	651	10	...	...	1,010
Hartala Tank	.	.	.	.	.	.	50	486	24	...	...	1,010
Mhaswa Tank	.	.	.	.	.	.	389	649	31	...	...	1,349
Madag Tank.	.	.	.	.	.	.	646	1,196	18	...	...	1,890
Asundi Tank	.	.	.	.	.	.	400	744	11	...	...	1,155
Etruk Tank	.	.	.	.	.	.	7,710	9,580	361	...	...	17,651
Muchkund Tank	.	.	.	.	.	.	870	787	25	...	...	1,662
Bhadalwadi Tank.	.	.	.	.	.	.	1,461	2,549	25	...	...	4,034
Bhatodi Tank	.	.	.	.	.	.	2,487	3,923	117	...	...	6,527
Koregon Tank	.	.	.	.	.	.	948	1,174	44	...	...	2,164
Krishna Canal	.	.	.	.	.	.	6,573	8,268	375	...	...	16,618
							9,101	36,539	1,441	...	146	29,680
Carried over												
							4,93,050	13,12,487	47,686	...	...	52,57,178

No. 36A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVINCE AND CANAL.	Estimates and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Supplies.	Debit—Receivable—Revenue Account.	Net Total.
	Brought forward	R 4,93,050	R 34,14,005	R 19,12,487	R 47,636	R ..	R ..	R 52,67,178
		68,922	24,10,415	6,90,067	14,226	..	174	31,83,456
	Provincial Governments—<i>contd.</i>							
	GOVERNMENT OF BOMBAY—<i>contd.</i>							
A.—Irrigation Works		9,101	50,695	38,589	1,441	..	146	99,650
Unproductive— <i>contd.</i>		..	8,151	4,374	148	..	..	7,673
	Upper Main River Works	..	2,483	8,444	116	..	..	6,042
	Maini Tank	..	3,524	4,379	165	..	..	8,068
	Ashti Tank	..	1,479	2,064	69	..	..	3,602
	Rewari Canal	..	2,218	3,867	38	..	..	6,123
	Shirsuphal Tank	..	1,000	3,920	47	..	..	4,967
	Lower Panjha River Works	..	8,001	12,390	419	..	..	21,735
	Yeila River Irrigation Works	..	484	1,058	11	..	..	1,553
	Parul Tank	..	40,197	81,043	788	..	..	1,28,278
	Mutha Canal, including Matoba Tank	6,250	5,689	10,587	161	..	..	16,437
	Gohak Canal, 1st Section and Storage Works	..	2,13,513	1,37,874	4,290	..	..	3,58,192
	Eastern Nara Works	..	5,851	9,469	108	..	..	15,962
	Mhaswad Tank	..	3,14,223	3,02,659	4,263	..	14	6,37,688
	Jamrao Canal	..	5,998	5,827	281	..	..	12,106
	Jamda Canal	..	1,768	2,814	106	..	..	5,185
	Pa-hri Tank	507	83,812	2,12,130	2,308	..	..	2,99,178
	Nira Left Bank Canal, and Shetphal Tank	928	21,945	15,305	817	..	..	36,760
	Hasanulivah	—517	1,17,404	86,081	1,749	2,00,734
	Dad Canal	—4,500	93,618	86,954	1,367	1,61,783
	Nasrat Canal	—198				

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No. 36A.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Defect—Restorations on Revenue Account.	Net Total.
		R	R	R	R	R	R	R
A.—Irrigation. WORKS Productive	Brought forward							
	Provincial Governments— <i>contd.</i>							
	GOVERNMENT OF UNITED PROVINCES.							
	Ganges Canal	1,01,161	7,89,438	13,15,946	24,447	..	..	22,10,392
	Lower Ganges Canal	41,083	5,75,360	11,37,893	16,301	..	..	17,70,607
	Eastern Jumna Canal	37,211	2,09,328	4,49,890	5,079	..	..	7,01,503
	Agra Canal	4,281	1,95,449	3,21,704	4,114	..	..	5,25,328
	Rohilkhand Canal	19,611	64,103	1,57,234	6,573	..	..	2,47,521
	Dun Canal	1,21,168	39,834	71,203	1,090	..	..	1,23,285
	Bijnor Canal	3,857	18,741	24,886	1,208	..	..	48,691
	Garni Canal	1,113	7,622	10,360	232	..	..	19,329
	Sarda Canal	..	5,80,200	6,67,492	7,041	..	..	12,36,739
	Total	2,21,427	24,40,076	41,58,307	66,085	..	..	68,85,795
Unproductive	Betwa Canal	7,272	1,04,182	2,07,563	2,361	..	..	3,21,481
	Ken Canal	20,508	76,625	1,54,425	2,241	..	..	2,53,799
	Dhassan Canal	239	58,155	96,897	1,463	..	..	1,56,774
	Ghaggar Canal	459	47,245	72,839	1,262	..	..	1,21,805
	Patni and Garhman Canals	..	7,795	13,231	180	..	..	21,206
	Lakes and Tanks in Jhansi District	2,408	8,261	17,328	246	..	..	28,438
	Majhganwan Tank.	528	4,649	8,767	119	..	..	14,063
	Lakes and Tanks in Hamirpur District	1,529	3,852	8,416	112	..	..	13,409
	Tanks in Banda District	..	3,839	5,101	78	..	..	8,368
	Seoni Lakes	645	3,264	6,504	90	..	..	10,508

A.—Irrigation Works	Productive	Sukhra Canal	1,052	5,572	9,639	175	...	...	16,438
		Gohar Nadi Scheme	147	5,252	7,883	143	...	...	13,425
		Kitham Reservoir	...	1,547	1,508	32	...	...	3,087
		Barwar Lake and Canal	...	2,980	4,703	66	...	...	7,049
		Bela Sagar Lake	721	...	1,148	16	...	...	1,885
		Jaiwanti Tank	...	3,540	5,238	81	...	...	8,859
		Raipura Tank	.	2,983	4,765	69	...	...	7,817
		Total	35,123	3,38,691	6,26,158	8,734	...	...	10,09,206
		TOTAL GOVERNMENT OF UNITED PROVINCES	2,57,050	27,78,767	47,84,365	74,819	..	..	78,95,001
		GOVERNMENT OF PUNJAB.							
		Upper Bari Doab Canal	1,48,862	7,93,768	8,83,361	8,200	...	295	18,43,887
		Western Jumna Canal	1,11,765	7,13,869	10,26,602	11,822	...	806	18,62,759
		Siddhai Canals	7,792	80,463	41,996	304	...	31	1,30,524
		Sindh Canal	78,981	4,38,423	10,09,760	11,743	..	555	15,38,282
		Chenab Irrigation Canal	7,501	1,38,022	69,250	500	...	87	2,15,216
		Lower Chenab Canal	7,72,967	21,92,830	22,19,490	1,31,449	...	32,498	52,24,178
		Lower Jhelum Canal	3,30,098	13,87,358	10,24,678	2,47,414	...	—1,005	34,90,553
		Upper Chenab Canal	3,94,381	8,78,166	10,43,198	26,149	...	6,762	23,40,680
		Upper Jhelum Canal	2,61,974	7,02,480	7,62,021	64,466	...	4,593	17,86,328
		Lower Bari Doab Canal	88,017	6,68,662	11,43,263	14,233	...	19,505	18,85,670
Sudley Valley Project	1,80,652	48,02,097	22,53,697	1,16,721	...	(a) 53,12,942	40,40,235		
	Carried over	23,82,000	1,32,26,119	1,14,92,261	6,32,501	...	53,75,539	2,43,58,242	
		11,56,301	1,08,56,206	91,53,004	2,07,582	...	88,412	2,12,83,681	

(a) Includes Rs. 33,97,464, on account of recoveries from the Bahawalpur and Bikaner States.

0. 36 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORK.	PROVISIONS AND CHARGES.	Extraneous Improvements	Maintenance and repairs.	Establishment	Tolls and Plant.	Suspense.	Loss on Government Commercial Undertakings	Debit—Receivable Balance Account	NEW TOTAL
	Brought forward								
i.—Irrigation Works Unproductive	Provincial Government— <i>contd.</i>								
	GOVERNMENT OF PUNJAB— <i>contd.</i>								
	Muzaffargarh Inundation Canal	11,56,801	1,08,56,203	91,53,004	2,07,532	...	...	R 88,419	2,12,88,681
	Lodas Inundation Canals	23,82,900	1,82,26,119	1,14,92,261	6,35,501	...	...	...	2,43,58,242
	Shahpur Canals	1,53,903	4,19,734	2,72,973	1,979	...	...	...	8,48,076
Productive	GOVERNMENT OF BENGAL.								
	Shwetachaug Canal	1,24,624	4,51,738	2,74,295	1,982	...	...	1,47 1/4	8,61,215
	Man Canals	21,762	1,08,880	60,347	14,371	...	...	...	2,05,510
	Nwadet Canal System	396	12,516	16,156	177	...	...	...	29,243
	Ngapyaung Canal System	3,00,685	9,92,868	6,28,771	15,703	...	...	1,930	19,84,045
	TOTAL GOVERNMENT OF PUNJAB	26,83,685	1,42,18,987	1,21,16,032	6,51,203	...	...	33,77,519	2,62,92,258
	GOVERNMENT OF BENGAL.								
	Shwetachaug Canal	2,049	16,349	14,705	664	...	...	...	33,767
	Man Canals	13,220	27,593	44,850	1,473	577	...	...	87,712
	Nwadet Canal System	7,832	1,04,952	1,00,416	4,037	1,070	...	...	2,19,337
	Ngapyaung Canal System	233	96,823	77,925	3,464	911	...	...	1,78,381
	Thundwe Canal System	970	6,314	9,303	259	68	...	...	16,819
	Myinwe and Tanack Canal System	6,340	62,857	63,522	2,495	656	...	...	1,35,870
	Zidaw Canal System	16,973	28,979	52,469	1,667	436	...	...	1,00,514
	Kinda Canal System	4,423	22,499	27,984	971	227	...	...	56,054
	Nachlwe Canal System	...	6,496	10,030	306	80	...	...	18,912
	Kyime Canal System	1,179	18,240	27,554	760	179	...	...	47,852
	Hlongyi Canal System	389	1,557	2,310	70	18	...	...	4,344
	Meiktila Lake	457	6,377	12,495	282	...	...	...	20,611
	Shwabo Canal	8,513	1,94,957	1,63,138	7,336	—6,042	...	10	8,67,894
	Mon Canal	17,192	3,52,332	3,27,560	13,328	3,580	...	...	7,14,032
		80,770	9,47,230	9,34,216	37,073	1,740	...	10	20,01,079

Unproductive	Nyungyan Minbla Tank	6,671	9,623	17,263	538	—88	...	...	...	34,040
	Kyaakes Tank	17,608	18,428	30,423	1,999	—181	...	...	...	67,577
	Salin Canals	...	64,100	28,211	1,951	...	...	...	...	79,262
	Mandalay Canal	7,814	57,321	62,128	2,349	—1,073	...	...	—27	1,18,566
	Yeu Canal	28,450	1,11,325	1,12,167	6,041	—2,034	...	...	79	2,54,820
B. Navigation, etc., Works. Productive	TOTAL A.—IRRIGATION	60,541	2,50,809	2, 5,192	11,228	—3,426	...	...	52	5,64,285
		1,41,313	11,98,060	11,69,408	45,301	—1,683	...	...	62	25,55,364
	Mau-bim Island Embankment	—35	52,457	16,167	1,894	—9,363	...	...	...	61,180
	Irrawaddy Embankment	35,101	4,92,087	1,40,859	16,465	—195	...	...	...	6,14,177
	Thongwa Island Embankment	2,612	27,626	9,241	1,083	—5,342	...	...	...	35,120
	Twante Canal	372	28,667	24,437	1,095	—6,390	...	...	...	48,181
	Ela Embankment	1,115	2,193	1,467	119	...	...	...	...	4,894
	Tamatakaw Sea Wall	...	8,818	3,610	318	—1,566	...	...	...	11,180
	Government Commercial Undertakings	...	...	...	...	...	7,68,352	...	...	7,68,352
		39,165	5,41,698	1,95,611	20,994	—23,786	...	...	...	15,43,034
Unproductive	Pegu-Sittang Canal	8,484	82,815	72,971	3,293	—303	...	...	...	1,67,260
	Peghne Canal	642	11,808	10,024	452	—42	...	...	...	22,974
	Pegu River Embankment	...	2,592	2,025	91	—8	...	...	...	4,640
	Zachat Moyingyi Embankment	2,850	38,252	33,006	1,432	—137	...	...	...	75,463
	Sittang Embankment	35,626	41,747	61,840	2,790	441	...	...	...	1,42,447
	Yandoon Island Embankment	286	74,926	60,113	2,713	...	...	...	...	1,98,038
	River Training Works in Pyuntaza Plain	62,190	1,67,869	79,458	8,297	1,320	...	...	...	8,19,154
	TOTAL	1,10,978	4,20,069	1,19,497	19,113	1,274	...	...	...	8,69,966
	TOTAL B.—NAVIGATION	1,49,243	9,61,767	5,15,048	40,112	—21,512	...	...	...	24,13,040
	TOTAL, GOVERNMENT OF BURMA	2,90,556	21,59,847	16,84,456	88,413	—23,198	...	...	62	49,68,364
	Carried over	41,80,442	2,72,85,040	2,29,52,492	9,47,198	—23,198	...	...	34,65,993	5,95,44,898

C. and CO.—Irrigation, etc.

No. 86A.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*concl.*

CLASS OF WORKS.	PROVISIONS AND CHARGES.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Loss on Government Commercial Undertakings.	Deducted—Revenue Accounts.	Net Total.
	Brought forward	₹ 41,30,442	₹ 2,72,35,040	₹ 2,29,52,492	₹ 9,47,198	₹ -23,198	₹ 7,08,352	₹ 84,65,093	₹ 5,25,44,933
Provincial Governments—<i>concl.</i>									
GOVERNMENT OF BENGAL AND ORISSA.									
A.—Irrigation Works.									
Unproductive	Son Project	43,817	4,30,692	6,70,475	22,542	—138	..	1,491	11,59,197
	Orissa Project	4,101	2,56,539	4,30,188	36,249	4,055	..	63	7,31,069
	Dhaka Canal	1,131	10,856	16,563	577	..	..	8	29,119
	Tribeni Canal	80,189	78,303	1,50,017	5,225	2,108	..	290	2,65,552
	TOTAL—GOVERNMENT OF BENGAL AND ORISSA.	₹ 1,29,938	₹ 7,66,390	₹ 13,67,243	₹ 64,593	₹ 6,025	..	₹ 1,552	₹ 21,84,937
GOVERNMENT OF CENTRAL PROVINCES.									
A.—Irrigation Works.									
Unproductive	Khapri Aranda	..	2,900	5,420	44	..	..	..	8,354
	Marwda	..	1,298	2,399	19	..	..	..	3,716
	Pindraon	192	1,473	3,812	25	..	..	1	5,501
	Rumal	..	1,618	4,179	24	..	..	..	5,921
	Ramtek Reservoir	..	9,959	30,980	150	..	..	21	41,078
	Khairbunda	..	7,287	22,387	109	..	..	..	29,763
	Chandpur	..	5,713	13,177	86	..	..	5	23,970
	Asola-Mendha	217	10,110	31,705	153	..	..	9	42,178
	Niraj Tar-Ametha Reservoir	..	1,761	5,066	23	..	..	3	6,850

Burea Kalan with Mohari feeder	...	2,296	6,862	34	...	...	...	18	9,173
Jamunia	...	2,763	7,124	41	...	...	...	127	9,801
Kuttanjeri	...	1,677	3,899	24	...	...	...	9	5,491
Ghorajheri	...	7,251	21,321	109	...	...	...	25	29,656
Tandula Canal	4,022	75,982	1,26,600	1,200	...	...	...	44	2,07,760
Nalshwar	1,104	4,081	14,014	77	...	...	...	4	19,272
Chorkanara	...	6,655	21,032	100	...	...	...	...	27,787
Bodulkasa	...	7,134	21,728	107	...	...	...	...	28,969
Botina Nala	...	1,330	3,894	20	...	...	...	...	5,244
Wainganga Canal	30	40,163	1,09,359	603	...	...	...	215	1,42,940
Mahanadi Canal	1,497	1,30,220	3,05,883	2,118	...	...	...	55	4,49,219
Pariat	...	3,687	10,645	55	...	...	...	2	14,385
Jagwa	...	1,213	3,616	21	...	...	...	...	4,880
Kuserla	...	1,076	3,171	18	...	...	...	...	4,263
Kumhari	...	1,507	3,265	23	...	...	...	7	5,388
Chandla Nala	164	681	2,089	11	...	...	...	...	2,795
Amari	...	1,773	5,145	26	...	...	...	...	6,944
Bori	...	3,089	7,342	46	...	...	...	225	10,162
Bohariband	...	5,101	14,738	76	...	...	...	...	19,915
Mala	...	1,070	3,300	16	...	...	...	1	4,385
Simar Nala	...	...	15	...	...	...	...	...	15
Kharung	14	5,930	10,396	89	...	...	...	...	16,429
TOTAL—GOVERNMENT OF CENTRAL PROVINCES	7,740	3,5,466	8,24,119	5,450	...	...	...	871	11,92,104
TOTAL—PROVINCIAL GOVERNMENTS	42,20,420	2,53,57,036	2,50,48,914	10,17,241	—17,173	7,63,352	54,68,416	...	5,59,21,374
TOTAL—CENTRAL GOVERNMENT	72,923	4,73,711	6,20,080	15,570	—14,481	...	...	81	11,76,062
GRAND TOTAL	42,92,643	2,58,30,747	2,56,73,974	10,32,811	—31,654	7,68,352	54,68,437	...	5,70,97,436

No. 37.—ABSTRACT ACCOUNT of RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which no CAPITAL ACCOUNTS are kept for the year ended 31st March 1930.

CLASS OF WORK.	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										Total Central and Provincial.		
	North-West Frontier Province.	Baluchistan.	Dehi Dowry Province.	Receipts in England.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Birma.	Government of Inner Provinces, Orissa.	Government of Central Provinces.	Govt. of Assam.		Govt. of Coorg.	TOTAL.
A.—Irrigation Works.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R

	1,238	799	19	4	2,060	96,41,514	17,15,245	57,530	1,26,226	2,95,413	1,58,167	9,383	2,79,659	...	...	1,32,88,143	1,59,85,203
TOTAL	1,238	799	19	4	2,060	96,41,514	17,15,245	57,530	1,26,226	2,95,413	1,58,167	9,383	2,79,659	...	...	1,32,88,143	1,59,85,203
B.—Navigation, etc., Works.																	
	...	...	...	...	...	85,342	1,255	2,42,356	...	64,008	16,632	1,08,982	...	406	...	5,13,931	5,13,931
	...	...	...	...	...	85,342	1,255	2,42,356	...	64,008	16,632	1,08,982	...	406	...	5,13,931	5,13,931
Works for which either Capital nor Revenue Accounts are kept	...	...	...	...	...	97,26,556	17,16,501	2,99,883	1,26,226	3,59,421	1,74,799	1,18,320	2,79,659	406	...	1,37,97,074	1,97,99,134
TOTAL	...	...	...	...	...	97,26,556	17,16,501	2,99,883	1,26,226	3,59,421	1,74,799	1,18,320	2,79,659	406	...	1,37,97,074	1,97,99,134
GRAND TOTAL	1,238	799	19	4	2,060	97,26,556	17,16,501	2,99,883	1,26,226	3,59,421	1,74,799	1,18,320	2,79,659	406	...	1,37,97,074	1,97,99,134

No. 37-A.—DETAILED ACCOUNT OF RECEIPTS FROM IRRIGATION, EMBANKMENT AND DRAINAGE WORKS for which NO CAPITAL ACCOUNTS are kept for the year ended 31st March 1930.

CLASS OF WORK.	Water Bales.	Sales of water.	Water supply of town.	Pondifica.	Other Canal Prodnce.	Water power.	Navigation.	Bents of Buildings.	Emas.	Portion of Land Revenue due to Works.	Recoveries of Expenditure	Miscellaneous.	Debet—Returns.	Total.
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
A.—Irrigation Works—														
Central Government.														
Works for which neither Capital nor Revenue Accounts are kept.														
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..	1,238	..	..	1,238
Baluchistan	..	..	..	..	..	..	..	..	..	..	168	..	..	799
Delhi Province	..	..	..	..	..	..	..	..	..	..	..	19	..	19
High Commissioner for India—Receipts in England	..	..	..	..	..	..	..	..	..	..	..	4	..	4
TOTAL CENTRAL	..	..	..	..	..	..	..	405	..	..	1,366	239	..	2,000
B.—Provincial Governments—														
Works for which neither Capital nor Revenue Accounts are kept.														
Government of Madras	1,013	14,750	105	2,578	8,893	32,807	396	582	1,424	94,827,890	80,634	78,082	11,990	96,41,514
Government of Bombay	28,032	1,878	..	12,533	8,797	..	..	2,885	44	15,31,066	39	1,27,298	1,07	17,15,243
Government of Bengal	45,297	..	5	..	87	..	..	..	..	..	12,019	1,19,440	469	87,580
Government of United Provinces	6,485	..	..	..	316	..	..	..	..	..	..	2,95,410	..	1,26,226
Government of Punjab	..	..	..	..	..	..	..	..	..	..	..	2,95,413	..	1,26,226
Government of Burma	..	4,020	..	..	139	..	..	1,181	..	1,48,422	..	5,129	1,516	2,95,413
Government of Bihar and Orissa	7,344	..	..	88	888	..	..	..	..	..	..	843	..	1,95,107
Government of Central Provinces	1,92,140	..	13	..	6,488	..	..	10,299	..	10,347	5,845	1,26,912	1,224	2,79,539
Total	2,10,811	20,668	105	15,529	24,326	32,807	326	14,728	1,557	11,35,086	99,173	7,63,718	13,200	1,22,88,143
TOTAL PROVINCIAL	2,10,811	20,668	105	15,529	24,326	32,807	326	14,728	1,557	11,35,086	99,173	7,63,718	13,200	1,22,88,143
TOTAL—A.—IRRIGATION WORKS	2,10,811	20,668	105	15,529	24,326	32,807	326	14,728	1,557	11,35,086	99,173	7,63,718	13,200	1,22,88,143
B.—Navigation, etc., Works—														
Provincial Governments.														
Works for which neither Capital nor Revenue Accounts are kept.														
Government of Madras	..	3,267	..	31,080	..	..	27,129	37	..	..	965	26,644	2,910	85,342
Government of Bombay	..	..	..	..	..	..	..	..	..	..	..	1,265	..	1,265
Government of Bengal	..	29	..	588	..	..	89,846	5,498	..	..	10,681	1,65,946	132	2,42,556
Government of Punjab	31,275	594	..	275	911	303	..	2	85	..	2,471	25,046	..	64,008
Government of Burma	..	..	..	..	..	..	..	..	..	7,163	4,456	5,014	..	10,632
Government of Bihar and Orissa	..	..	..	2,580	347	..	10,769	1,229	..	..	388	90,132	1,511	1,09,432
Government of Assam	..	..	..	..	..	..	..	..	..	..	45	361	..	406
Total	34,275	3,490	..	34,523	1,308	309	1,07,714	6,766	85	7,163	18,933	3,03,388	4,453	6,13,931
TOTAL—B.—NAVIGATION, ETC., WORKS	34,275	3,490	..	34,523	1,308	309	1,07,714	6,766	85	7,163	18,933	3,03,388	4,453	6,13,931
TOTAL PROVINCIAL GOVERNMENTS	34,275	3,490	..	34,523	1,308	309	1,07,714	6,766	85	7,163	18,933	3,03,388	4,453	6,13,931
GRAND TOTAL	2,44,856	24,556	105	60,052	25,634	32,816	1,08,070	21,494	1,642	11,35,298	1,19,502	10,87,106	19,691	1,27,97,074
C. and CC.—Irrigation, etc.	9,44,556	24,556	105	60,052	25,634	32,816	1,08,070	21,494	1,642	11,35,298	1,19,502	10,87,106	19,691	1,27,97,074

[illegible]

... charges of Iowa and temporary charges of Irrigation Establishment in respect of service rendered prior to 1st April 1921 in the provinces named below.

Madras	•	•	•	74,985
Bombay	•	•	•	1,00,400
United Provinces	•	•	•	3,47,293
Punjab	•	•	•	2,85,127
Central Provinces	•	•	•	1,16,976
				<u>9,07,791</u>

ed.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Sections D. and DD.—Posts and Telegraphs.

Capital and Revenue Accounts.

Capital Account	Charged to Revenue	Rs. 11,38,355	Revenue Account	Net Receipts	Rs. 1,49,901
	Not charged to Revenue	33,07,339		Expenditure	71,29,987
			Depreciation Fund	Credits	42,45,496
				Debits	2,66,914

Major Head.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
General . . .	39	General Results of the Indian Posts and Telegraphs Department	263	R	R	R
	41	General Results of the Indo-European Telegraph Department	263	...	...	...
Capital Account . . .	40A	Indian Posts and Telegraphs Department— Abstract Account of Interest-bearing Capital Outlay	273	45,74,789	...	45,74,789
	40B	Detailed Account of Capital Outlay	275	...	...	...
	41B	Indo-European Telegraph Department— Abstract Account of Interest-bearing Capital Outlay	285	...	...	...
	41C	Detailed Account of Capital Outlay	286	—1,29,095	...	—1,29,095
		Total Capital Account		44,45,694	...	44,45,694
Revenue Account . . .	40	Indian Posts and Telegraphs Department— Detailed Account of Profit or Loss	270	62,44,531	...	...
	40F	Detailed Account of Postage and Message Revenue	276	...	8,81,80,492	...
	40G	Detailed Account of Miscellaneous Revenue	277	...	2,47,69,141	...
		Indo-European Telegraph Department—				
	41A	Detailed Account of Profit or Loss	284	—7,35,585	...	...
	41F	Detailed Account of Message Revenue	287	...	25,43,072	...
	41G	Detailed Account of Miscellaneous Revenue	288	...	52,542	...
		Total			11,55,45,247	...
	40H	Deduct—Working Expenses of the Indian Posts and Telegraphs Department	281	11,26,16,175		
	41H	Deduct—Working Expenses of the Indo-European Telegraph Department	291	27,79,171	11,53,95,346	
		NET RECEIPTS . . . . .		...	1,49,901	...
Interest	39	Interest on Capital— Indian Posts and Telegraphs Department	268			65,77,989
	41	Indo-European Telegraph Department	283			5,51,978
		Total Revenue Account			1,49,901	71,29,967
Depreciation Fund . . .	40 I	Appropriation to Depreciation Fund— Indian Posts and Telegraphs Department	282	...	40,09,346	...
	41 I	Indo-European Telegraph Department	292	...	2,86,150	...
	40 I	Appropriation from Depreciation Fund— Indian Posts and Telegraphs Department	282	...	...	2,55,492
	41 I	Indo-European Telegraph Department	292	...	...	11,422
		Total Depreciation Fund . . . . .		...	42,45,496	2,66,914

D. and DD. Posts and Telegraphs.

2 M

Sections D. and DD.—Posts and Telegraphs.(i) **Indian Posts and Telegraphs Department.**(ii) **Indo-European Telegraph Department.****CAPITAL AND REVENUE ACCOUNTS.****GENERAL.**

Under this section are included the accounts of two independent Departments, the Indian Posts and Telegraphs Department and the Indo-European Telegraph Department. The latter system connects with that of the Indo-European Telegraph Company to form one of the routes for telegraphic communication between India and Europe, and also provides much of the internal communication in Persia. The Indian Posts and Telegraphs Department supplies Postal, Telegraph, Wireless and Telephone service in India. Traffic with Australia and other countries to the east of India is controlled by other Telegraph Administrations.

CAPITAL ACCOUNTS.

2. A commercial system of accounts has been introduced in both these Departments with effect from 1925-26. Block accounts have been prepared showing the present value of the existing assets. The Valuation Reports revealed that the amount of 'expired capital outlay' on 1st April 1925 was very considerable and that assets representing an appreciable amount of expenditure had been lost or abandoned in the past. A Depreciation Fund, contributions to which are made on a Sinking Fund plan, has also been instituted, but the Fund bears the cost of replacements to the extent of the depreciation accruing after 1st April 1925 only, while the balance of the expenditure, which corresponds to the expired capital outlay on the 1st April 1925, is met by interest-bearing advances from General Revenues.

3. All Capital Outlay, including that on renewals and replacements, is recorded under two capital major heads, 56-I and 56-II, outside the Revenue Accounts. The reconstituted capital accounts of the two Departments started with the depreciated values of the assets existing on 1st April 1925 shown in the Valuation Reports, and interest is payable on these total amounts whether financed from Loan Funds or from Revenue. The capital account of the Indian Posts and Telegraphs Department has been reconstituted without reference to the portion of the assets constructed from Revenue or to the portion constructed from Loan Funds. It is impossible to distinguish in the reconstituted capital accounts, in which depreciated values have been taken and from which abandoned assets have been omitted, the portions which should and should not be charged to Revenue. Hence the Capital outlay prior to 1925-26 has not been distributed between outlay charged to Revenue and outlay not charged to Revenue. All expenditure on Postal Buildings is charged to Revenue and, in the accounts for 1925-26, the Stores and Manufacture Suspense balance was transferred by actual account adjustment from Capital met from Revenue to Capital not charged to Revenue. The portion of capital expenditure which the Government of India decide in each year to meet from Revenue is deducted in lump and transferred to a capital major head in the Revenue section of the account.

REVENUE ACCOUNTS.

4. The Revenue accounts of the two Departments were also then re-organised. Contributions to cover depreciation are charged as part of the year's working expenses and the departments also make a contribution to General Revenue to cover their pensionary liability towards their employees.

The general plan of the Revenue accounts of the Indian Posts and Telegraphs Department has undergone extensive revisions to enable the profit or loss under each of the four branches, Post Office, Telegraphs, Radio Telegraphs and Telephones, to be exhibited separately. The Revenue accounts of the Indo-European Telegraph Department have also been recast on the same plan, but there is only one Profit and Loss account for the whole Department.

5. The initial compilation of outlay on renewals and replacements is at present made under two sub-divisions, 56-I (b) and 56-II (b), of the Major heads 56-I and 56-II, the portion chargeable to the Depreciation Fund being transferred to the Fund through the Revenue accounts, but it is proposed to open two new Major heads in the Revenue section of the account for this purpose.

6. The various classes of receipts and expenditure are shown under descriptive heads in accounts Nos. 40 and 41-A. and the subsidiary statements.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

The major portion of the receipts of the Indian Posts and Telegraphs Department is derived from postage and message revenue which accrues chiefly from sale of stamps. A lump sum representing the Local Governments' share of the value of unified stamps used for revenue purposes is transferred annually to VII—Stamps (see Notes under Stamps, page 122). The other important sources of revenue are commission on money orders, rents of wires leased to railways and canals, rents recovered from subscribers to telephone exchanges and trunk call fees. The division of postage and message revenue between the Postal and Telegraph Branches is made on the basis of an actual enumeration of telegrams for specified periods of the year. The other receipts can be allocated directly to one branch or the other.

The working expenses of the Indian Posts and Telegraphs Department are principally incurred upon establishments, conveyance of mails, maintenance of telegraph and telephone lines and exchanges and wireless stations. The present arrangement of the accounts is such that expenditure on one branch or another is separately exhibited where this is possible. In the case of general charges or of charges incurred jointly by two branches, a distribution is made on the scientific basis which is the most suitable in each case.

—

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

The revenue of the Indo-European Telegraph Department accrues partly in India and partly in England. The Indian portion of the revenue is almost entirely Message Revenue, while the receipts in England represent the shares of this Department as determined by the Joint Purse Agreement and the Agreement governing the Australasian Message Fund. The former was concluded in 1879 with the other two Companies providing telegraphic communication between India and Europe in order to avoid ruinous competition. The receipts of all the three parties are pooled into a Joint Purse and then divided between them according to the Agreement. The Australasian Message Fund is the result of an agreement between the Joint Purse partners and the Eastern Extension Telegraph Co., which provides telegraphic communication between India and Australasia. Its object is to make up the loss due to the adoption of an uneconomic rate for Australian traffic. The working expenses of the Indo-European Telegraph Department are of similar nature to those of the Indian Posts and Telegraphs Department, but the position is complicated by the fact that the Department maintains and uses, under various agreements, some lines which are the property of the Persian Government.

A. 29.—STATEMENT showing the GENERAL RESULTS of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March 1930.

(1)	Capital outlay. (Vide account No. 40-B.)				Gross Receipts.			Working Expenses, including provision for depreciation, (Vide account No. 40-B.)	Interest on Capital Outlay.	Total Revenue Expenses.	Net Profit (+) or Loss (—) (Vide Account No. 40.)		
	During the year.		To and from of the year.	(4)	(5)	(6)	(7)						
	Charged to Revenue.	Not charged to Revenue.										(2)	(3)
Office	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs		
	11,66,936	—8,174	2,30,77,608	6,60,07,053	1,20,60,515	7,89,76,568	8,04,13,829	7,10,572	8,11,23,901	—21,47,338			
Trunks	...	20,62,783	10,26,89,282	2,20,68,993	61,52,788	2,82,21,783	2,69,86,783	47,53,912	8,17,42,725	—36,20,942			
"	...	2,53,647	36,25,737	1,04,444	2,07,696	3,12,140	8,07,453	1,90,384	9,07,837	—6,83,097			
Lines	...	10,54,697	1,60,93,183	...	54,39,142	54,39,142	44,08,610	9,21,001	58,29,701	7,1,09,441			
TOTAL	11,66,936	34,07,853	14,54,85,090	8,81,50,492	2,47,89,141	11,29,49,633	11,26,16,175	65,77,989	11,91,94,164	—62,44,531			

Items from corresponding account included under '10—Interest on Ordinary Debt' by Rs. 1,66,478 representing interest on outlay debited to Stores and Manufacture Suspense account, and interest on capital works during the period of construction debited to capital works.

No. 40-A.—ABSTRACT ACCOUNT OF INTEREST-BEARING CAPITAL OUTLAY in the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during and to end of the year ended 31st March 1930.

(1)	VALUE OF ASSETS AS ON 1ST APRIL 1920.			OUTLAY ON NEW ASSETS FROM 1ST APRIL 1920.		OUTLAY ON RESERVE AND DEPRECIATION FROM 1ST APRIL 1920.		TOTAL INTEREST-BEARING CAPITAL OUTLAY.
	Dating from before 1st April 1920.	Dating from 1st April 1920.	Total.	During the year.	To end of the year.	During the year.	To end of the year.	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	R	R	R	R	R	R	R	R
Fixed Assets.								
Post Office	1,11,29,664	50,00,406	1,61,24,070	11,66,936	78,14,062	5,916	2,55,447	2,41,93,579
Telegraphs, including Radio Telegraphs—								
Telegraphs	3,30,56,456	3,73,37,340	7,03,93,796	34,59,126	2,19,56,216	5,18,522	29,81,212	9,33,21,554
Radio-Telegraphs	12,14,093	11,00,320	23,14,413	2,29,273	10,52,913	24,374	2,68,702	36,23,028
Telephone	14,63,237	86,23,089	1,00,91,926	10,56,648	54,73,155	26,481	6,74,623	1,00,83,804
Total	4,68,62,450	5,20,51,755	9,89,14,205	59,11,983	3,62,16,346	5,85,423	40,19,884	13,93,20,435
Stores and Suspense.								
Stores and Manufacture Suspense . . . . .	...	1,00,82,298	1,00,82,298	—18,77,061	—86,98,214	...	...	79,84,024
Miscellaneous Posts and Telegraphs advances . . . . .	...	...	...	—28,496	—8,726	...	...	—3,726
Total	4,68,62,450	6,81,33,963	11,49,96,413	40,06,424	2,75,94,406	5,85,423	40,19,884	14,60,10,733
Deduct—Receipts on Capital Account . . . . .	...	19,824	19,824	17,053	11,04,809	...	...	11,24,643
Deduct—Capital Outlay financed from Ordinary Revenues	4,68,62,450	6,81,14,159	11,49,76,609	39,89,366	2,64,89,567	5,85,423	40,19,884	14,60,10,733
CAPITAL OUTLAY NOT CHARGED TO REVENUE				11,66,936	—62,63,176	...	...	14,61,86,090
				28,22,430	3,47,57,773	5,85,423	40,19,884	

Note 1.—The amounts shown in column (4) do not include (a) interest capital on 1st April 1920 in respect of bonds (b) interest on capital advances shown in column (2) are utilized in year, (c) and replacement, and then from the total of (a), (b), and (c) the amount of depreciation on 1st April 1920 is calculated. The value of assets, viz., Rs. 9,69,14,506, shown in column (4) includes an addition of Rs. 1,17 (i.e. the figure adopted in the Finance and Revenue Accounts for 1920-20, being the net increase in the depreciated value on 1st April 1920 of buildings as a result of further investigations, distributed under the several branches as follows:—Post Office, + Rs. 5,548; Telegraph, — Rs. 7,446; Telephone, — Rs. 92.

No. 40-B.—STATEMENT of CAPITAL OUTLAY in the INDIAN POSTS AND

1	OUTLAY DURING		
	Post Office. 2	Telegraphs. 3	Radio Tele- graphs. 4
	R	R	R
Outlay on new Assets.			
Buildings	11,38,805	75,123	29,685
Railway Mail Vans owned by Post Office	58,631	...	...
Telegraph and Telephone Lines and Radio Masts and Aerials . . . . .	...	89,87,702	21,827
Apparatus and Plant . . . . .	...	2,96,201	1,77,761
TOTAL NEW ASSETS	11,86,836	84,59,126	2,29,273
<i>Deduct--Receipts on Capital Account</i> . . . . .	...	12,600	...
Total	11,68,936	84,47,126	2,29,273
Stores and Manufacture Suspense . . . . .	...	-18,77,061	...
Miscellaneous Posts and Telegraphs Advances	-9,120	-25,504	...
NET OUTLAY ON NEW ASSETS	11,57,816	15,44,561	2,29,373
Expenditure on Renewals and Replacements--			
Buildings	5,946	-18,983	681
Railway Mail Vans owned by Post Office . . . . .	...	...	...
Telegraph and Telephone Lines and Radio Masts and Aerials . . . . .	..	5,06,296	2,267
Apparatus and Plant . . . . .	...	70,559	21,426
TOTAL RENEWALS AND REPLACEMENTS	5,946	5,18,222	24,374
TOTAL CAPITAL OUTLAY	11,63,762	20,62,783	2,53,647
<i>Deduct--Portion of Capital Outlay financed from Ordinary Revenues</i>	11,66,936	...	...
CAPITAL OUTLAY NOT CHARGED TO REVENUE	-3,174	20,62,783	2,53,647

TELEGRAPHS DEPARTMENT during and to end of the year ended 31st March 1930.

THE YEAR		OUTLAY TO END OF THE YEAR				
Telephones.	Total.	Post Office.	Telegraphs.	Radio- Tele- graphs.	Telephone.	Total.
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
59,071	12,92,184	2,30,35,564	1,41,87,651	11,75,526	7,81,971	3,91,30,412
...	38,531	9,02,563	...	...	...	9,02,563
7,54,814	35,64,373	...	7,45,72,733	6,12,729	95,57,950	8,48,43,417
2,42,733	7,16,795	...	34,79,623	15,79,071	52,75,460	1,03,34,154
10,56,648	59,11,983	2,39,33,132	9,23,40,012	33,67,326	1,55,65,031	18,52,10,551
8,058	17,033	11,07,535	12,000	...	5,658	11,24,448
10,51,590	58,04,925	2,28,30,547	9,33,28,012	28,67,321	1,55,60,023	13,40,85,908
...	-18,77,081	...	73,84,024	...	...	73,84,024
6,126	-23,498	-8,386	-3,936	-291	8,937	-3,726
10,57,716	39,89,366	2,28,22,161	9,97,08,050	33,67,035	1,55,68,960	14,14,60,208
78	-12,223	2,52,539	91,716	2,803	5,494	3,55,612
...	...	2,848	...	...	...	2,848
19,765	5,23,323	...	27,21,143	7,424	1,27,804	28,56,373
17,093	60,323	...	1,63,353	2,43,475	3,83,228	8,05,051
36,381	5,35,423	2,55,447	29,81,212	2,53,702	5,24,523	40,19,884
10,94,597	45,74,789	2,30,77,608	10,26,29,262	36,25,737	1,60,93,483	14,54,56,090
...	11,66,936					
10,94,597	34,07,853					

40-F.—DETAILED STATEMENT of POSTAGE AND MESSAGE REVENUE of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended 31st March 1930.

	Total.	APPORTIONMENT BETWEEN DEPARTMENTS.			
		Post Office	Telegraphs	Radio.	Telephone.
	R	R	R	R	R
Joint Postal and Telegraph Receipts :—					
Sale of ordinary stamps	7,78,64,017	5,88,97,791	1,87,52,361	13,832	...
Deduct—Refund of ordinary stamps	8,504	8,504	...	...	...
Deduct—Civil Departments' share of ordinary and unified stamps	47,57,200	47,57,200	...	...	...
Sale of Service stamps	94,30,962	94,30,962	...	...	...
TOTAL JOINT POSTAL AND TELEGRAPH RECEIPTS .	8,23,29,415	6,36,63,102	1,87,52,361	13,832	...
Postal Receipts :—					
Postage realised in cash	22,67,669	22,67,669	...	...	...
Net receipts from other Postal Administrations . .	8,60,700	8,60,700	...	...	...
TOTAL .	31,28,369	31,28,369	...	...	...
Deduct :—					
Refund of Postage	5,092	5,092	...	...	...
Net payments to other Postal Administrations . .	6,79,416	6,79,416	...	...	...
TOTAL DEDUCTIONS .	6,84,508	6,84,508	...	...	...
NET POSTAL RECEIPTS .	24,43,861	24,43,861	...	...	...
Telegraph (including Radio) Receipts :—					
Receipts from State (bearing messages, etc. . .	28,744	...	28,744	...	...
Telegraph charges realised in cash	1,09,22,782	...	1,08,90,414	32,368	...
Net receipts from other Telegraph Administrations .	2,86,830	...	2,86,830	...	...
Net receipts from other Radio Companies . . .	73,851	...	14,271	59,580	...
TOTAL .	1,13,12,207	...	1,13,20,259	91,948	...
Deduct :—					
Net payments to Indo-European Telegraph Department	5,64,358	...	5,64,358	...	...
Net payments to other Telegraph Administrations .	67,48,483	...	67,48,483	...	...
Net payments to other Radio Companies	13,983	...	13,983	...	...
Refunds of overcharges and payment of delivery charges	4,34,028	...	4,33,351	677	...
Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Revenue)	1,44,099	...	1,43,410	689	...
TOTAL .	79,04,991	...	79,03,623	1,366	...
Net Telegraph (including Radio) Receipts .	34,07,216	...	33,16,634	90,582	...
TOTAL POSTAGE AND MESSAGE REVENUE .	8,81,80,492	6,60,07,063	2,20,68,995	1,04,444	...

(a) Includes the share creditable to telegraphs on account of service stamps.

40-G.—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the INDIAN POSTS and TELEGRAPHS DEPARTMENT during the year ended 31st March 1930.

	Total.	Post Office.	Telegraphs.	Radio.	Telephone.
Postal Receipts:—	R	R	R	R	R
Receipts on account of Money Orders and British Postal Orders	1,32,16,307	1,32,16,307	...	...	...
<i>Deduct—Refunds</i>	393	393	...	...	...
Net	1,32,15,914	1,32,15,914	...	...	...
Fees and other Receipts	7,91,149	7,91,149	...	...	...
<i>Deduct—Miscellaneous Refunds</i>	37,543	37,543	...	...	...
TOTAL POSTAL RECEIPTS	1,20,69,515	1,20,69,515	...	...	...
Telegraph (including Radio) Receipts:—					
Rent of Wines and Instruments leased to Railways and Canals	54,09,963	...	54,09,963	...	...
Recoveries from Guarantors	2,63,131	...	2,66,681	28,500	...
Fees and other Receipts	5,43,305	...	3,64,798	1,78,537	...
Foreign Traffic Exchange Adjustment	1,44,090	...	1,43,410	689	...
<i>Deduct—Miscellaneous Refunds</i>	2,014	...	2,014	...	...
TOTAL TELEGRAPH (INCLUDING RADIO) RECEIPTS	63,60,484	...	61,52,788	2,07,696	...
Telephone Receipts:—					
Rent of Telephones	30,60,531	...	...	...	39,60,531
Telephone Call Fees	9,08,747	...	...	...	9,08,747
Recoveries from Guarantors	1,92,261	...	...	...	1,92,261
Royalties from Telephone Companies	3,83,165	...	...	...	3,83,165
Fees and other Receipts	17,951	...	...	...	17,951
<i>Deduct—Miscellaneous Refunds</i>	23,513	...	...	...	23,513
TOTAL TELEPHONE RECEIPTS	54,39,142	...	...	...	54,39,142
TOTAL MISCELLANEOUS REVENUE	2,47,69,141	1,29,69,515	61,52,788	2,07,696	54,39,142

D. and TD.—Posts and Telegraphs.

No. 40-II.—STATEMENT of WORKING EXPEN

Heads.	EXPENSE										
	Pay of Officers.	Pay of Employees and Subalterns.	Pay of Temporary Employees.	Allowances, Honoraria, etc.	Expenses on Buildings.	Return to Apprentices and P.L.A.	Return to Telegraph and Postal Offices.	Subs. and Payments to Railway Companies, etc.	Materials, Stationery and Printing.	Contingencies for losses.	Contingencies.
C.—Directorate—Salaries and Expenses of the Directorate—	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
General—Director: General and Financial Adviser	2,48,175	3,95,665	7,351	23,451	...	...	...	...	4,447	...	1,12,486
Joint—Chief Engineer	2,03,702	81,711	120	45,044	...	40,946	...	...	...	...	7,446
Other officers of the Directorate	95,063	67,301	1,770	20,380	...	...	...	...	...	...	7,112
TOTAL	5,46,938	1,85,676	9,240	1,12,311	...	40,892	...	...	4,447	...	1,97,038
D.—Accounts and Audit	9,33,320	20,40,511	60,653	1,31,083	2,755	...	...	...	13	...	1,22,116
G.—Pensionary charges . . . . .	...	...	...	...	...	...	...	...	...	...	...
H.—Stamps, post cards, etc. . . . .	...	...	...	...	...	...	...	...	...	...	...
I.—Stationery and Printing . . . . .	...	...	...	...	...	...	...	...	...	...	...
N.—Provision for Depreciation . . . . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL	6,58,262	34,95,511	69,613	2,44,293	2,755	40,892	...	...	4,462	...	2,40,1
O.—Defect—Credits to Working Expenses . . . . .	...	...	...	...	...	...	...	...	...	...	...
Net total Supervisory and Miscellaneous Charges	8,59,203	34,95,511	69,613	2,44,293	2,755	40,892	...	...	4,462	...	2,40,1
H.—Traffic Control.—											
Joint—Postmaster General	2,07,140	2,14,013	2,043	60,478	...	...	...	...	22	...	90,4
Deputy Postmaster General	6,70,143	22,31,017	2,038	2,97,065	...	...	...	...	...	...	54,5
TOTAL Traffic Control	8,80,683	24,45,030	4,081	3,58,683	...	...	...	...	22	...	1,76,
J.—Postal Expenses.—											
Post Offices	11,40,438	4,21,63,361	1,67,350	24,40,176	4,11,167	...	...	...	3,978	1,49,600	40,51,
Railway Mail Service	1,50,151	60,01,549	11,431	5,12,230	2,908	...	...	...	...	...	5,90,1
Conveyance of Mails . . . . .	...	37,31,489	45,488	2,68,037	...	...	...	00,17,583	...	...	3,24,
TOTAL Postal Expenses	12,90,719	5,14,19,359	2,24,269	32,51,633	4,14,603	...	...	00,17,583	3,978	1,49,600	48,64,
K.—Telegraph Traffic.—											
Expenses of Signal Offices, etc.	4,61,268	92,36,508	32,808	19,04,803	1,88,774	...	...	00,000	9,280	...	4,96,2
TOTAL Postal and Telegraph Traffic Expenses	26,18,700	1,81,01,256	2,66,170	53,18,181	5,97,907	...	...	1,00,07,583	12,240	1,49,600	54,56,2

of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March 1930—*contd.*

IN INDIA AND IN ENGLAND.											DISTRIBUTION OF EXPENDITURE BETWEEN THESE BRANCHES.				
Item No.	Establishment and other Governmental and Departments	Miscellaneous charges.	Renewals and Replacements (the scale to Depreciation Fund).	Debit—Expenditure not from Depreciation Fund	Debit—Credit for other Departments	Debit—Credit for other Departments	Debit—Credit for other Departments	Debit—Credit for other Departments	Debit—Credit for other Departments	Debit—Credit for other Departments	Post Office.	Telegraphs.	Radio.	Telephone.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
1	1,800	...	...	...	...	...	1,00,750	17,267	1,100	8,70,644	5,07,773	2,07,680	42,701	20,400
2	...	...	...	...	...	...	...	...	...	3,52,704	...	3,04,307	...	78,407
3	...	...	...	...	...	...	...	...	...	1 01,241	90,001	...	02,190	...
4	1,300	...	...	...	...	...	1,09,534	17,267	1,100	14,12,440	6,01,824	6,72,777	1,54,901	1,04,927
5	130	...	...	...	...	...	2,11,325	...	103	25,13,007	25,50,760	8,04,031	31,020	66,821
6	...	60,31,881	...	...	...	...	...	...	...	60,70,551	44,23,074	14,18,187	00,000	1,32,600
7	...	20,40,807	...	...	...	...	...	...	...	20,40,807	20,10,304	80,000	...	...
8	...	27,32,071	...	...	...	...	...	...	...	27,32,021	22,20,558	3,50,778	27,329	45,208
9	...	33,63,415	1,07,108	1,07,303	...	...	...	...	...	33 03,415	1,42,501	24,11,201	1,52,565	0,44,078
10	1,830	1,41,78,006	1,07,108	1,07,303	...	...	1,28,874	17,267	1,303	1,01,01,470	1,21,08,500	55,85,907	4,08,871	10,13,742
11	...	...	...	...	...	...	40,80,388	8,30,778	...	23,58 004	48,60,384	0,01,475	23,927	1,47,008
12	1,320	1,41,78,064	1,07,108	1,07,303	...	...	43,78,211	8,80,779	1,303	1,35,80,500	74,17,020	48,74,528	3,82,074	8,75,744
13	661	...	...	...	...	...	42,770	...	370	6,22,050	4,80,407	1,89,480	...	...
14	...	...	...	...	...	...	...	...	...	32,65,104	27,80,417	5,14,087	...	...
15	661	...	...	...	...	...	42,700	...	370	20,18,000	22,60,014	6,61,170	...	...
16	27,540	...	...	...	...	...	32,528	2,01,728	2,551	...	...	4,77,80,238	...	...
17	...	...	...	...	...	...	...	...	...	...	...	70,81,858	...	...
18	...	...	...	...	...	...	...	...	...	1,06,00 824	1,30,80,324	...	...	...
19	27,140	...	...	...	...	...	23,520	2,01,728	2,551	...	...	...	...	...
20	451	...	...	...	...	...	10,402	...	171	...	...	...	...	...
21	28,654	...	...	...	...	...	00,058	2,03,333	3,382	8,60,31,708	7,18,18,354	1,03,08,444	...	...
22	20,074	1,41,78,054	1,07,108	1,07,303	46,78,311	8,30,779	2,19,900	2,10,800	4,805	10,16,72,004	7,62,30,280	2,10 77,858	3,52,614	8,76,744	

(a) Represents lump sum transfer from Abstract J. to Abstract K. on account of share of cost of Combined Offices.

D. & DD.—Posts and Telegraphs.

No. 40—H.—STATEMENT of WORKING EXPENSES

HEDS.	EXPENDITURE										
	Pay of Officers.	Pay of Permanent Establishment.	Pay of Temporary Establishment.	Allowances, Honorary, etc.	Repairs to Buildings.	Repairs to Apparatus and Plant.	Repairs to Telegraph and Telephone Lines and Radio Communications.	Subsidies and Payments to Railway Companies.	Miscellaneous Stores and Workshop Expenditure.	Compensation for Losses.	Contingencies.
	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
Brought forward	84,77,031	6,05,56,701	4,69,992	57,58,274	6,00,822	40,803	—	1,00,07,563	16,708	1,43,893	57,84,465
F.—Engineering Expenses:—											
Joint Control—Salaries and expenses of Directors, Telegraph Engineering	2,01,376	1,09,894	3,308	38,100	—	—	—	—	—	—	14,903
Joint Divisional—Salaries and expenses of Engineers, etc.	7,99,472	8,97,451	83,978	4,54,916	32,465	—	—	—	—	—	63,378
Telegraph offices and instruments.	68,243	3,47,475	20,426	67,021	—	5,87,614	—	—	—	—	41,338
Maintenance of Telegraph and Trunk Telephone Lines	—	13,63,778	28,673	4,17,383	—	—	11,00,922	—	—	—	1,00,912
Joint—Miscellaneous Stores	—	—	—	—	—	—	—	—	8,31,547	—	—
Stores and Workshop Charges debited to Working Expenses and Indirect Charges	—	—	—	—	—	—	—	—	3,67,601	—	—
Total Engineering Expenses	10,69,090	27,19,128	1,50,451	8,61,907	32,465	5,87,614	11,00,922	—	6,90,061	—	2,61,729
L.—Radio Expenses:—											
Maintenance and Operation of Radios.	1,74,084	3,70,541	55,437	1,34,008	9,141	1,80,283	14,476	93,816	14,703	—	50,130
M.—Telephone Expenses:—											
Maintenance and Operation of Telephones.	87,653	10,14,022	93,217	1,54,674	16,413	8,48,043	2,01,433	—	40,703	—	1,14,508
Total Telegraph and Telephone Expenses	18,29,677	41,04,031	8,20,138	12,70,077	57,019	10,72,739	14,16,636	93,816	7,55,810	—	4,23,676
GRAND TOTAL	48,04,708	7,07,00,555	8,08,127	70,59,281	6,57,641	11,19,817	14,18,636	1,00,71,009	7,78,124	1,43,893	60,07,119

of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March 1930—*concd.*

IN INDIA AND IN ENGLAND.											DISTRIBUTION OF EXPENDITURE BETWEEN THREE BRANCHES.			
Item No.	Establishment and other charges paid to other Governments and Departments.	Miscellaneous charges	Renewals and Replacements chargeable to Depreciation Fund.	Deduct—Expenditure met from Depreciation Fund.	Deduct—Credit for Services rendered to other Departments.	Deduct—Share of Expenditure chargeable to Capital, etc.	Levy charges and accumulations paid down in England.	Other Expenses paid in England.	Loss by Exchange.	Total.	Post Office.	Telegraphs.	Radio.	Telephone.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23	26,874	1,41,78,054	1,07,103	1,07,103	43,78,211	8,86,779	2,18,990	3,10,590	4,685	10,18,72,004	7,62,30,260	2,10,77,968	3,29,614	8,78,744
24	..	..	..	..	..	..	1,31,553	417	1,117	5,00,373	..	3,56,054	1,940	1,41,879
25	..	..	..	..	..	..	..	..	..	23,42,485	..	17,20,081	..	6,22,404
26	..	..	..	..	..	..	..	..	..	11,54,817	..	11,34,317	..	..
27	..	..	..	..	..	..	..	..	..	30,27,087	..	30,27,087	..	..
28	..	..	..	..	..	..	..	..	..	8,31,647	..	2,89,201	86,394	8,083
29	..	..	..	..	..	..	..	86,450	319	4,04,812	..	8,07,445	20,053	76,613
30	..	..	..	..	..	..	1,31,553	86,900	1,456	77,00,971	..	68,06,805	1,00,186	8,46,180
31	..	..	..	..	..	..	46,837	10	888	11,03,404	..	..	11,03,404	..
32	366	..	..	..	..	..	..	..	..	21,80,196	..	..	..	21,80,196
33	366	..	..	..	..	..	1,75,880	38,918	1,819	1,10,48,671	..	68,06,805	13,11,690	30,26,576
34	30,240	1,41,78,054	1,07,103	1,07,103	43,78,211	8,86,779	2,07,849	3,47,806	5,614	11,28,16,176	7,93,88,280 (a) + 11,77,049	2,78,68,171 (a) - 8,93,758	15,04,204 (a) - 7,68,721 (a)	30,02,120 (a) + 8,00,600

(a) Represents inter-branch adjustments.

D. & DD.—Posts and Telegraphs.
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No. 40-I.—STATEMENT showing the APPROPRIATIONS to and from the DEPRECIATION FUND of the INDIAN POSTS and TELEGRAPHS DEPARTMENT during the year ended 31st March 1930 and the BALANCES at Credit of the Fund at the commencement and end of the year.

	Balance on 1st April 1929.	Amount appropriated from Revenue. (See Acct. No. 40-H.)	Interest on Accumulated Balance. (See Acct. No. 43.)	Appropriation from the Fund.	Balance on 31st March 1930.
	₹	₹	₹	₹	₹
Post Office	4,15,506	1,50,693 (a)	21,931	12,976	5,78,154
Telegraphs (including Radio Telegraphs) :—					
(i) Telegraphs	93,78,708	24,06,109 (a)	4,73,134	1,35,828	1,21,22,628
(ii) Radio Telegraphs	5,51,573	1,52,565	26,752	50,746	6,61,144
Telephone	24,50,624	6,54,078	1,94,084	40,442	31,58,344
TOTAL	1,27,99,411	33,63,445	6,45,901	2,55,492	1,45,53,265

(a) Includes Rs. 8,192 representing accumulation in the Depreciation Fund transferred from the Telegraph branch to the Postal branch on account of interbranch transfer of buildings during the year.

No. 41.—STATEMENT showing the GENERAL RESULTS of the INDO-EUROPEAN TELEGRAPH DEPARTMENT for the year ended 31st March 1930.

	Capital Outlay (Vide Account No. 41C.)			Gross Receipts.			Working Expenses including Provision for Depreciation (vide Account No. 41H.)	Interest on Capital Outlay.	Total Revenue Expenditure.	Net Profit (+) or Loss (—) (vide Account No. 41A.)
	During the year.		To end of the year.	Message Revenue (vide Account No. 41F.)	Miscellaneous Revenue (vide Account No. 41G.)	R				
	Charged to Revenue.	Not charged to Revenue.								
—	R	R	R	25,43,072	52,542	23,95,614	27,70,171	5,51,978	83,31,149	—7,35,555
Indo-European Telegraph Department (Persian Gulf and Persian Sections).										

No. 41-A—STATEMENT of PROFIT or LOSS of the INDO-EUROPEAN TELEGRAPH DEPARTMENT for the year ended 31st March 1930.

	EXPENDITURE.		RECEIPTS.
	R		R
Working Expenses (India and England)—		Gross Receipts (India and England)—	
A.—General Charges	6,41,165	A.—Message Revenue	25,11,072
B.—Line Maintenance	3,50,802		
C.—Cable Maintenance	3,82,754	B.—Miscellaneous Revenue	52,512
D.—Signal Office	9,91,864		
E.—Radio Office	88,032		
F.—Pensionary Charges	1,25,000		
G.—Provision for Amortisation and Depreciation	2,98,290		
TOTAL (Gross) WORKING EXPENSES	28,72,937		
H.—Deduct—Credits to Working Expenses	93,786		
NET WORKING EXPENSES	27,79,171		
I.—Interest on Capital Outlay	5,51,978		
TOTAL EXPENDITURE	33,31,149		
Net Profit (+) or Loss (—) during the year	(a) —7,38,535		
GRAND TOTAL	25,95,614	GRAND TOTAL	25,95,614

(a) The progressive net loss since 1st April 1924 is Rs. 18,11,115.

No. 41-C.—DETAILED STATEMENT of CAPITAL OUTLAY in the INDO-EUROPEAN TELEGRAPH DEPARTMENT during and to end of the year ended 31st March 1930.

	Outlay during the year.	Outlay to end of the year.
OUTLAY ON NEW ASSETS—		Rs
Persian Gulf Section.		
I.—Assets belonging exclusively to the Government of India		
A.—Telegraphs—		
1. Lands and Buildings	—264	8,14,495
2. Lines and Wires . . . . .	...	12,71,452
3. Cables . . . . .	...	46,18,827
4. Apparatus and Plant	1,635	3,47,657
5. Cableship "Patrick Stewart" . . . . .	...	8,02,263
Total	1,371	79,54,694
B.—Radio Telegraphs—		
1. Lands and Buildings . . . . .	...	1,11,318
2. Aerial Systems . . . . .	...	14,889
3. Apparatus and Plant	1,210	39,167
Total	1,290	1,65,404
II.—Outlay subject to Amortisation		6,29,795
<i>Deduct—Amount written off annually from Revenue</i>		...
Net Outlay subject to Amortisation		6,29,795
III.—Outlay on behalf of Persia acknowledged due by her		60,528
TOTAL OUTLAY		87,11,421
IV.—Stores and Suspense	—81,751	4,45,516
TOTAL PERSIAN GULF SECTION	—81,751	91,55,937
Persian Section.		
V.—Outlay on behalf of Persia acknowledged due by her—		
(a) Central Persia Telegraph line	—56,286	5,55,003
(b) Arabistan Lines	—4,042	2,86,245
(c) Rohat Seistan Line	—2,306	86,202
(d) Kerman Bunder Abbas Line . . . . .	...	5,69,782
	—62,634	14,41,182
<i>Deduct—Amount of advances by British Exchequer held at credit of Capital pending repayment</i>	—6,737	3,11,476
Net Total	—55,897	11,29,706
VI.—Outlay subject to Amortisation for which Persia has not acknowledged liability		24,73,092
<i>Deduct—Amount written off annually from Revenue</i>	1,00,000	10,00,000
Net Outlay subject to Amortisation	—1,00,000	14,73,092
Total Outlay	—1,55,897	26,02,798
VII.—Deduct—Undisbursed rental of Central Persian Telegraph Line to be deducted from cost of Kerman Bunder Abbas Line held in Deposit	18,763	2,81,413
TOTAL PERSIAN SECTION	—1,74,660	23,21,385
TOTAL OUTLAY ON NEW ASSETS	—2,57,850	1,14,77,302
EXPENDITURE ON REPAIRS AND REPLACEMENTS OF ASSETS CHARGEABLE TO CAPITAL BELONGING EXCLUSIVELY TO THE GOVERNMENT OF INDIA—		
Persian Gulf Section.		
A.—Telegraphs—		
1. Lands and Buildings	60	6,214
2. Lines and Wires . . . . .	...	9,752
3. Cables	1,19,291	5,87,449
4. Apparatus and Plant	4,812	7,018
5. Cableship "Patrick Stewart"	4,164	2,89,520
	1,28,327	8,99,962
B.—Radio Telegraphs—		
1. Lands and Buildings . . . . .	...	...
2. Aerial Systems . . . . .	...	...
3. Apparatus and Plant	428	10,744
	428	10,744
TOTAL REPAIRS AND REPLACEMENTS	1,28,755	9,10,706
TOTAL CAPITAL OUTLAY	—1,29,095	1,23,88,008
<i>Deduct—Capital Outlay financed from Ordinary Revenues</i>	—23,381	1,22,23,925
CAPITAL OUTLAY NOT CHARGED TO REVENUE	—1,06,714	1,64,083

No. 41-F.—DETAILED STATEMENT of MESSAGE REVENUE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT during the year ended 31st March 1930.

	Amount.	Amount.
	R	R
CASH COLLECTIONS :—		
Persian Gulf Section	2,83,412	
Persian Section	1,47,988	
	4,31,100	
Receipts from Indian Posts and Telegraphs Department .	5,64,888	
Receipts from Iraq Administration	2,26,139	
Total	12,21,927	
<i>Deduct—Payments to Persian Government on account of terminal rates and traffic account.</i>	93,580	
Net Total India		11,28,047
Receipts in England		
<i>Secretary of State :—</i>		
Message Revenue	£ 2,348	
Receipts on Common Purse Accounts	1,32,208	
TOTAL	1,34,556	
<i>Deduct—Payments in respect of Revenue—</i>		
Message Revenue	£ 21,423	
Australian Message Fund	7,960	
Total Deductions	29,383	
Total Receipts in England £	1,05,173	
Ditto converted into Rs. at £1 = Rs. 13½		14,02,308
Exchange on ditto		12,717
NET MESSAGE REVENUE (INDIA AND ENGLAND)		25,43,072

No. 41-G.—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT during the year ended 31st March 1930.

	R
Persian Gulf Section —	
Sale proceeds of stores	1,498
Fines	100
Rent of electric and sanitary installations	3,107
House rent	3,190
Share of cost of Radio offices debitable to British Exchequer	39,465
Miscellaneous	8,850
Total	56,510
Persian Section —	
Fines	25
Miscellaneous	—3,993
Total	—3,968
TOTAL MISCELLANEOUS REVENUE	52,542

No. 41-H.—STATEMENT of WORKING EXPENSES of the INDO-EUROPEAN

	Pay of Officers.	Pay of Establishment.	Allowances, Honorary, etc.	Expenses for Plant, Lines and Buildings.	Contingencies	Miscellaneous Expenditure	Item No.
Persian Gulf Section.	R	R	R	R	R	R	
A.—General Charges	89,250	10,314	20,870	78	6,880	72,216	1
B.—Line Maintenance	13,853	60,649	14,311	14,915	8,410	651	2
C.—Cable Maintenance	51,541	60,511	14,080	41,236	5,470	1,06,925	3
D.—Working and Maintenance of Signal Offices	21,071	4,03,536	87,105	21,463	1,04,614	4,100	4
E.—Radio Offices	—	40,800	12,831	6,828	6,870	264	5
F.—Pensionary Charges	—	—	—	—	—	81,000	6
G.—Provision for Depreciation and Amortization	—	—	—	—	—	1,35,200	7
TOTAL	1,79,020	6,04,820	1,58,280	60,530	1,32,802	5,68,078	
H.—Debit—Credits to Working Expenses	—	—	—	—	—	93,718	
TOTAL WORKING EXPENSES (PERSIAN GULF SECTION)	1,79,020	6,04,820	1,58,280	60,530	1,32,802	4,74,360	6
Persian Section.							
A.—General Charges	1,06,968	10,550	70,267	6,847	6,848	96,787	9
B.—Line Maintenance	11,761	62,288	43,343	20,402	4,032	373	10
D.—Working and Maintenance of Signal Offices	—	2,18,088	66,399	10,313	22,203	409	11
F.—Pensionary Charges	—	—	—	—	—	42,000	12
G.—Provision for Depreciation and Amortization	—	—	—	—	—	1,00,000	13
TOTAL WORKING EXPENSES (PERSIAN SECTION)	1,17,707	2,82,407	1,79,008	27,062	33,083	2,39,738	14
GRAND TOTAL	2,96,727	8,87,227	3,37,287	1,27,172	1,65,885	7,04,098	15

TELEGRAPH DEPARTMENT for the year ended 31st March 1930.

Item No.	Stock adjustment and value of unexpired telegraph licences and losses written off to Revenue.	Unadjusted Indirect charges on account of store establishment.	Repairs and Replacements chargeable to Depreciation Fund.	Deduct—Expenditure met from Depreciation Fund.	Leave Salaries and Depreciation Pay drawn in England.	Other Working Expenses paid in England.	Loss by Exchange.	Total.
	R	R	R	R	R	R	R	R
1	..	..	..	..	40,386	579	355	2,80,119
2	62,886	20,327	..	..	6,800	778	34	1,08,486
3	..	..	..	..	11,606	575	90	3,82,784
4	..	..	..	..	22,854	..	201	6,60,085
5	..	..	..	..	4,880	..	40	85,082
6	..	..	..	..	..	..	..	88,070
7	..	..	..	11,422	..	..	..	1,98,300
	62,886	20,327	11,422	11,422	86,578	1,690	710	18,94,816
	..	..	..	..	..	..	..	98,786
8	62,886	20,327	11,422	11,422	86,578	1,690	710	18,01,030
9	..	..	..	..	44,926	12,323	548	3,51,046
10	..	..	..	..	19,792	..	106	1,52,316
11	..	..	..	..	10,043	503	69	3,22,770
12	..	..	..	..	..	..	..	42,000
13	..	..	..	..	..	..	..	1,00,000
14	..	..	..	..	74,769	12,019	778	9,78,141
15	62,886	20,327	11,422	11,422	1,61,837	14,849	1,488	27,79,171

D. and DD.—Posts and Telegraphs.

No. 41-I—STATEMENT showing the APPROPRIATION to and from the DEPRECIATION FUND of the INDO-EUROPEAN TELEGRAPH DEPARTMENT during the year ended 31st March 1930 and the BALANCES at credit of the Fund at the commencement and end of the year.

	Balance on 1st April 1929.	Amount appropriated from Revenue. (See Acct. No. 41-H.)	Interest on Accumulated Balance. (See Acct. No. 44).	Appropriation from the Fund.	Balance on 31st March 1930.
Personnel Section	Rs 7,47,902	Rs 1,98,290	Rs 37,880	Rs 11,422	Rs 9,72,630
Personnel Section . . . . .	..	..	..	..	..
Total	7,47,902	1,98,290	37,880	11,422	9,72,630

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section E.—Debt Services.

Rs. 6,84,15,954. Expenditure, Rs. 19,38,53,745.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Interest	42	Receipts	297	...	6,84,15,954	...
Interest on Public Debt, Central	42A	Expenditure	302	34,13,72,608	...	...
Do. Provincial . .	43	Expenditure	303	7,29,99,389	...	...
	43A	Statement showing the distribution of Interest charges between 'Interest on Ordinary Debt' and 'Interest on Capital debited to Commercial Departments' . .	304	...	...	...
	43A	Interest on Ordinary Debt, Central . .	304	...	...	4,01,47,181
	43A	Do. Provincial	304	...	...	1,81,12,054
Interest on other Obligations	44	Expenditure	311	...	...	6,88,55,077
Appropriation for Reduction or Avoidance of Debt	45	Expenditure	315	...	...	6,69,89,433
				TOTAL .	6,84,15,954	19,38,53,745

This section deals with the charges connected with the services of the Public Debt of the Central and Provincial Governments, as also of other unfunded obligations of the Government of India. The receipts brought to account in this section are mainly derived from interest on the securities held in the Gold Standard Reserve, from payments made by public bodies and individuals on loans and from temporary investment of the cash balance in England. They are therefore treated as an appropriate set off to the charges brought to account under this section.

XVI—Interest.

The amounts recorded under this head relate chiefly to transactions connected with the Treasury cash balances. The interest realised from the investments of the Paper Currency Reserve is credited to the major head 'Currency' (see Note under 'Currency', page 417), but the interest on investments of the Gold Standard Reserve has been credited to this head since 1923-24, but see note to Account No 92-B, page 645.

2 The following items deserve special comment :—

Interest on Famine Relief Fund.—The interest payable by the Government of India on the balance of the Famine Relief Fund, as well as that payable by the Provincial Government on advances from the Famine Relief Fund to finance the Provincial loan account, is credited to the Fund itself (*vide* Account No 87, page 634) and not to "Interest"

Interest on Provincial Balances—This represents interest allowed by the Government of India to Local Governments on fixed deposits of surplus provincial balances under conditions prescribed by the Government of India. This interest is payable on all fixed deposits of not less than Rs. 25 lakhs (Rs. 10 lakhs in the case of Madras) made for not less than six months at a time. The rate of interest on deposits initially declared for twelve months or over is 5 per cent. less than that on deposits for shorter periods 2 per cent. less, than the rate charged by the Central Government to the Provincial Loans Fund on advances made to it during the period. The rate of interest charged on advances to the Provincial Loans Fund during 1929-30 was 5½ per cent.

No. 42—ACCOUNT of INTEREST RECEIPTS

CENTRAL GOVERNMENT.													
	Indu- General	Bala- chris- tan.	North- West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma	Bihar and Orissa.	Central Provinces and Rajp.	Assam.	Cong.
	R	R	R	R	R	R	R	R	R	R	R	R	R
SOURCES OF INTEREST													
Loans and Advances.													
Loans and Advances by the Central Government, (see Account No 65, page 681)	4,41,783	23,115	58,466	5,56,832	11,75,754	10,40,645	19,993	38,05,070	65,883	50,308	13,100	7,587	12,168
Loans and Advances by Pro- vincial Governments, (see Account No 64, page 667)	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	4,41,783	23,115	58,466	5,56,832	11,75,754	10,40,645	19,993	38,05,070	65,883	50,308	13,100	7,587	12,168
Provincial Balance													
Arrears due to Gov- ernment.													
Of Land Revenue	..	..	..	..	..	..	..	..	..	..	..	..	..
Of Balances due for Pur- chase Money of Waste Lands	..	..	..	..	..	..	..	..	..	..	..	..	..
Of Other Revenue	..	..	..	87	12,560	..	..	..	..	..	..	..	..
Total	..	..	..	87	12,560	..	..	..	..	..	..	..	..
Sundry Accounts.													
Percentage from Subscri- bers to Service Funds on Foreign Service	..	..	..	..	260	214	..	..	..	..	..	..	474
Interest on Advances to Railway Companies charged to Capital	25,44,086	..	..	..	..	..	..	..	..	..	..	..	25,44,086
Sundry Items	57,492	..	..	28	65	111	3	..	..	5	..	..	57,624
Total	25,44,086	..	..	28	65	111	3	..	..	5	..	..	25,44,086
Deduct—Refunds	65	68	6,068	203	68,581	3,755	4	28	181	..	53	13	73,075
TOTAL RECEIPTS IN INDIA.	30,49,893	23,077	77,403	5,56,214	11,20,012	10,36,615	19,993	38,02,960	65,702	50,308	13,107	7,574	12,168

RECEIPTS IN ENGLAND.

Secretary of State.

£

Interest realized from investment of Cash Balance	247,812
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	11,700
Interest, etc., on Gold Standard Reserve holdings appropriated to Revenue	2,000,000
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	260
Fees on transfers of East Indian Railway Company's Debenture Stock	160

TOTAL £ 2,662,461

Converted into Rs. at £1=Rs. 11½ 3,41,56,151

Exchange on ditto 2,43,108

TOTAL INTEREST RECEIPTS 4,40,00,689

for the year ended 31st March 1930.

PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Bihar and Orissa	Government of Central Provinces and Berar.	Government of Assam	Shan States Federation	Total.	R
R	R	R	R	R	R	R	R	R	R	R	R
...	...	...	...	...	...	...	...	...	...	...	71,15,697
28,35,824	1,41,00,363	3,25,893	15,50,070	6,12,630	10,40,941	6,50,323	2,56,027	44,101	750	2,15,06,003	2,15,06,003
28,35,824	1,41,00,363	3,25,893	15,50,070	6,12,630	10,40,941	6,50,323	2,56,027	44,101	750	2,15,06,003	2,60,82,000
12,43,683						3,01,260	..	2,59,206		23,45,124	23,45,124
18,938	1,000	18,900				753	..	...	..	40,247	40,247
..	31	...		1,203	..	..	..	..	...	1,328	1,328
8,160	36,091	12,942	...	..	..	765	..	...	...	37,878	70,495
27,055	37,068	31,901	...	1,503	...	1,618	...	..	..	69,448	1,12,065
..	...	...	..	...	...	...	...	...	..	...	474
..	...	...	..	..	...	...	...	...	..	...	25,44,898
12,229	4,30,011	106	...	1,203	...	2,609	..	...	..	4,37,018	4,64,850
12,229	4,30,011	106	..	1,203	..	2,609	..	..	..	4,37,018	30,89,809
89,811	41,071	14,280	2,900	204	358	19	82	..	...	69,226	1,71,299
40,68,100	1,43,86,264	6,12,550	16,01,628	9,60,002	10,80,558	7,55,345	2,56,545	2,75,309	750	2,43,65,865	3,40,07,700
...
...
...
...
...	...	...	...	...	...	...	...	...	...	...	3,41,00,151
...	...	...	...	...	...	...	...	...	...	...	3,42,108
40,68,100	1,43,86,264	6,12,550	16,01,628	9,60,002	10,80,558	7,55,345	2,56,545	2,75,309	750	2,43,65,865	3,44,13,954

B.—Debt Services.

2 Q

19—Interest on Ordinary Debt.

The 'Ordinary Debt,' for the purpose of this head of account, represents the total amount of public loans raised in India and in England by the Central and Provincial Governments *less* the amount of capital debited to Commercial Departments or Departments whose accounts are kept on commercial principles.

2. All cash payments on account of interest on Permanent, Temporary and Floating Debt of the Central and Provincial Governments in India and in England, including charges on account of discount, are in the first instance charged to this head. Transfers are then made to the Railway, Irrigation, Posts and Telegraphs and other Commercial sections of the accounts of interest on Railway, Irrigation, Posts and Telegraphs and other capital outlay on commercial services. The manner in which this interest is calculated is described in the Note on Railways (*vide* page 176).

3. Interest is charged by the Central to the Provincial Governments on advances from the Provincial Loans Fund, including (i) Central moneys still held by Provincial Governments in their Provincial Loan Accounts, (ii) capital expenditure on irrigation works incurred from Central Revenues up to the end of 1928-29, (iii) other loans and advances made from the Fund. This interest is debited to the Provincial Loans Fund (see page 629), while the interest paid by the Central Government to the Provincial Governments is taken in reduction of the Provincial Loans Fund. The interest charges of provincial Governments are debited under this head. The interest charges of provincial Governments are debited under this head consist of the interest paid to the Provincial Loans Fund, together with any interest paid on provincial borrowings in the open market.

Loans bearing interest at 8½ per cent.:

Loan of 1842-43	21,55,18,100	76,42,959	25,53,088	3,488	6,269	1,83,761	38,02,298	1,12,877	3,72,222	11,22,145	1,81,929	63,901	45,358	4,179	74,04,168
Loan of 1854-55	29,97,17,610	88,90,116	83,92,035	6,102	5,904	8,97,000	30,21,407	1,70,918	5,77,767	1,71,435	1,50,808	83,011	51,999	17,913	84,89,589
Loan of 1865	86,00,84,350	1,29,12,953	65,90,259	1,56,938	9,667	9,28,790	83,51,285	2,90,189	9,84,937	3,80,508	4,3,389	1,41,015	46,981	7,927	1,29,08,398
Loan of 1879	2,90,51,400	10,16,884	8,99,078	395	1,28	2,57,932	3,83,478	13,477	11,450	6,223	365	8,406	1,226	123	10,27,314
Loan of 1900-1901	84,94,98,400	1,22,82,444	57,43,950	5,381	12,788	2,77,511	51,18,538	3,477	1,75,524	91,295	1,09,029	52,339	7,980	1,336	1,22,59,900
Total	1,19,98,05,660	4,10,95,805	1,89,88,410	1,71,629	34,551	20,41,997	1,57,75,804	33,777	13,525	2,727	7,683	2,670	11,997	3,14,302	10,55,574

Loans bearing interest at 8 per cent.:

Loan of 1896-97	5,51,12,000	16,62,360	12,16,520	5,682	1,850	77,286	1,80,708	33,777	13,525	2,727	7,683	2,670	11,997	3,14,302	10,55,574
Total	5,51,12,000	16,62,360	12,16,520	5,682	1,850	77,286	1,80,708	33,777	13,525	2,727	7,683	2,670	11,997	3,14,302	10,55,574

Paid in India on Loans in course of Discharge:

Interest on Bonds 1927	7,264	801	5,205	36	4,802	4,130	36	330	330	2,550	324	1,800	16,319
6 per cent. Bonds 1928	6,498	140	5,503	...	18,625	40,422	179	380	6,107	1,396	75	4,500	22,632
5½ per cent. War Bonds 1928	96,180	140	179	...	127	182	179	380	3,307	14	39	5,271	1,91,928
5½ per cent. War Bonds 1928	812	27	127	...	27	704	301	157	139	306	41	12	4,750
5½ per cent. War Bonds 1928	530	16	247	...	18	1,609	54,043	380	269	2,009	72	89	1,798
5½ per cent. War Bonds 1921	788	18	411	...	18	140	140	92	1,035	238	119	364	5,807
5½ per cent. War Bonds 1920	517	...	...	...	...	...	...	...	...	...	...	...	58,277
4 per cent. Terminable Loan of 1915-16	...	...	...	...	...	...	...	...	...	...	...	...	504
Total	1,12,774	368	22,552	1,06,681	8,998	24,211	13,525	2,727	7,683	2,670	11,997	3,14,302	3,14,302

Discount on Repaid Loans.

Discount written off to Revenue	23,27,000
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TOTAL INTEREST ON PRESENT DEBT

Discount on Treasury Bills	8,28,85,435	1,67,296	1,11,63,622	3,71,46,459	17,27,963	66,10,670	54,95,529	94,71,646	10,98,029	1,57,952	3,292	18,15,438	18,15,438
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Floating Debt.

Interest on other Temporary Loans	2,09,84,767	10,61,743	74,72,761	74,72,761	91,759	2,89,210	3,31,350
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Miscellaneous.

Management of Debt	7,42,231	1,281	2,013	2,013
Commission, brokerage, etc.	3,89,716	73,765	4,14,680	4,14,680
Other items	913	76,026	4,16,702	4,16,702	...	...	...	...	...	...	...	...	...	...	...

TOTAL INTEREST ON BORROWED DEBT

Debt—Interest realised on investment of cash balance in short-term bonds, etc.	11,81,134	1,67,296	1,23,25,591	1,23,25,591	17,27,963	67,11,429	57,84,739	88,25,788	10,98,029	13,54,364	1,57,952	3,292	18,15,438	18,15,438	...
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Total India—carried over

Total India—carried over	9,47,806	1,67,296	1,23,25,591	1,23,25,591	17,27,963	67,11,429	57,84,739	88,25,788	10,98,029	13,54,364	1,57,952	3,292	18,15,438	18,15,438	...
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No. 42A.—ACCOUNT of the PUBLIC DEBT of the GOVERNMENT of INDIA, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1930—*concl'd.*

	Amount of Loan, 31st March 1930.	Annual Amount of Interest.	Amount of Interest paid during the year	Total.
Brought forward				R 21,38,00,102
STERLING DEBT				
Permanent Debt.	£	£	£	
<i>Secretary of State:</i>				
<i>Interest on Loans contracted in England under various Acts—</i>				
India 5½ per cent Stock	20,287,474	1,115,811	1,257,815	
India 4½ per cent Stock (1930-35)	39,852,418	1,798,359	1,906,697	
India 4½ per cent Stock (1938-68)	17,500,000	787	725,695	
India 3½ per cent Stock	88,667,884	10	3,102,802	
India 3 per cent Stock	77,024,187		2,310,497	
India 2½ per cent Stock	11,539,977		288,172	
<i>Interest portion of Annuities created in purchase of Railways—</i>				
East Indian Railway	16,783,267		362	
Eastern Bengal Railway	1,983,064		375	
Great Indian Peninsula Railway	18,239,021	519,81	565,481	
Madras Railway	8,378,172	204,2	209,276	
Scinde Punjab and Delhi Railway	6,478,057	247,59	231,025	
<i>Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract—</i>				
East Indian Railway Irredeemable Debenture Stock, 4½ per cent	1,435,650	64,604	64,604	
East Indian Railway now Debenture Stock, 8 per cent	8,000,000	240,000	239,995	
East Indian Railway Debenture Stock, 8½ per cent	7,000,000	245,000	244,994	
East Indian Railway Debenture Stock, 4½ per cent., 1935-55	2,500,000	157,500	157,495	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent	348,666	13,946	13,946	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent	2,701,450	108,058	108,058	
Do. Do. 3½ per cent	3,500,000	122,500	122,498	
Burma Railways 3 per cent Debenture Stock	1,250,000	37,500	37,500	
<i>Interest on Liability assumed in respect of British Government 5 per cent. War Loan (1929-47)</i>	16,721,003	888,050	888,050	
Floating Debt.				
Discount on India Bills			572,999	
Miscellaneous.				
Discount Sinking Funds in redemption of debt incurred in excess of money raised		75,349		
Management of Debt		91,517		
Expenses in connection with issue of 6 per cent. Bonds in February 1930		97,372		
Cost of advertisement of 6 per cent. Bonds		1,263		
Stamp duty on Transfers and Powers of Attorney, etc.		11,463	275,964	
Total Charges in England			14,184,305	
Ditto converted into Rs. at £1 = Rs. 18½				18,91,24,067
Exchange on ditto				18,88,655
TOTAL INTEREST ON PUBLIC DEBT OF THE GOVERNMENT OF INDIA				40,38,78,114
<i>Did not</i> —Interest received from Provincial Loans Fund (See Account No. 86 A)				6,19,72,177
<i>Do.</i> —Interest portion of equated payments on account of Commutation of Pensions				5,28,329
NET CHARGES OF THE CENTRAL GOVERNMENT				(a) 34,13,72,608

(a) For distribution between 'Interest on Ordinary Debt' and 'Interest transferred to Commercial Departments', See Account No. 42A.

No. 43.—ACCOUNT OF INTEREST PAID ON THE PUBLIC DEBT OF THE SEVERAL PROVINCIAL GOVERNMENTS during the year ended 31st March 1930.

	PROVINCIAL (Rupees).										TOTAL.
	Government of Madras	Government of Bombay.	Government of Bengal.	Government of United Provinces	Government of Punjab	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan State Federation.	
CHARGES IN INDIA.	R	R	R	R	R		R	R	R	R	R
Interest on Loans raised in the Open Market.											
Interest on 6½ per cent. Punjab Bonds, 1933 . . . . .	...	...	...	...	11,83,551	...	...	...	...	...	11,83,551
Interest on 5½ per cent. Punjab Bonds, 1937 . . . . .	...	...	...	...	5,04,854	...	...	...	...	...	5,04,854
Interest on 6½ per cent. Bombay Development Loan . . . . .	...	(c) 65,41,284	...	...	...	...	...	...	...	...	65,41,284
Interest on 6 per cent. United Provinces Development Loan . . . . .	...	...	...	(c) 27,30,568	...	...	...	...	...	...	27,30,568
Management of Debt . . . . .	...	19,945	...	8,471	5,537	...	...	...	...	...	32,953
Miscellaneous . . . . .	..	..	...	2,433	...	...	...	...	...	...	2,633
TOTAL . . . . .	...	65,60,229	...	27,41,672	16,93,042	...	...	...	...	...	1,09,85,843
Interest paid to Provincial Loans Fund.											
On Advances representing outstanding Provincial Loan Account on 31st March 1921	1,08,869	4,90,866	...	3,08,443	...	...	...	73,986	...	...	9,83,114
On Advances representing Irrigation Capital expenditure up to 31st March 1921	29,68,725	32,06,551	4,26,648	41,51,732	73,53,913	...	19,97,811	14,19,676	...	...	2,15,24,960
On other Advances	34,91,740	2,45,51,902	7,57,014	70,49,630	22,28,662	10,01,337	1,92,614	10,52,921	5,750	21,863	4,00,63,233
TOTAL	65,70,334	2,79,49,319	11,83,557	1,16,09,805	95,82,475	10,01,337	21,90,325	25,46,532	5,750	21,863	6,25,61,297
TOTAL INTEREST CHARGES ON PROVINCIAL DEBT	65,70,334	3,45,09,542	11,83,557	1,42,51,427	1,12,76,417	10,01,337	21,90,325	25,46,532	5,750	21,863	7,35,67,140
Deduct:— Interest portion of equated payments on account of Commutation of Pensions	1,27,462	81,286	...	11,609	91,971	91,613	10,518	1,09,767	33,525	..	6,87,761
NET CHARGES ON THE PROVINCIAL GOVERNMENTS (b).	64,42,872	3,44,28,256	11,83,557	1,42,39,858	1,11,84,446	9,09,724	21,79,807	24,36,765	—27,775	21,863	7,29,99,380

(c) Includes payments to Central Government on account of Income-tax payable on interest of Income-tax free loans raised by the Provincial Governments.
 (b) For distribution between 'Interest on Ordinary Debt' and 'Interest transferred to Commercial Investment', see Account No. 44.

No. 43A.—STATEMENT SHOWING THE DISTRIBUTION OF THE CHARGES FOR INTEREST PAID ON THE PUBLIC DEBT OF THE SEVERAL GOVERNMENTS IN INDIA for the year 1929-30 between "INTEREST ON ORDINARY DEBT" and "INTEREST ON CAPITAL DEBTED TO COMMERCIAL DEPARTMENTS."

PROVINCIAL GOVERNMENTS.														GRAND TOTAL.
Reference to Accounts.	CENTRAL GOVERNMENT.	Governor of Madras.	Governor of Bombay.	G. Government of Bengal.	Governor of United Provinces.	Governor of Punjab.	Governor of Bihar and Orissa.	Governor of Central Provinces and Berar.	G. Government of Assam.	Government of Coorg.	Shan State Federation.	Total.	R	
	R	R	R	R	R	R	R	R	R	R	R	R	R	
Total Payments for Interest on Debt.	42-A & 43	34,18,72,608	3,44,28,262	11,83,557	1,42,39,868	1,11,84,446	9,08,724	21,79,807	24,36,765	—27,775	21,863	7,23,99,889	41,43,71,997	
Deduct—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital:—														
Railways	28	29,09,26,164	...	...	7715	...	...	...	48,274	...	...	55,989	29,09,82,168
Posts and Telegraphs	39 & 41	72,90,445	...	...	...	...	...	...	...	...	...	...	72,90,445
Irrigation	83	12,21,726	1,13,76,463	19,39,418	96,92,724	1,26,18,904	22,26,517	20,45,897	26,80,488	...	...	4,91,61,578	5,03,93,244
Salt	16-B	4,38,371	...	...	...	...	...	...	...	...	...	...	4,38,371
Forests	21-A	63,601	96,694	39,551	64,194	90,666	1,93,207	34,957	28,793	8,477	2,817	8,38,248	9,11,749	
Vizagapatam Port.	51-D	8,79,205	...	...	...	...	...	...	...	...	...	...	9,79,205
Bombay Development Scheme	68-G	...	23,64,853	...	...	...	...	...	...	...	...	23,64,853	23,64,853
Hydro-Electric Scheme	66 F & 67-G	...	...	...	...	6,54,673	...	...	...	...	...	7,06,988	7,06,988
Government Commercial Undertakings	...	(a) 3,06,015	2,23,289	...	...	1,08,083	11,53,764	...	...	...	...	17,38,369	20,44,384
Total Interest transferred to Commercial Departments		30,12,23,427	1,46,10,168	20,33,969	97,64,633	1,34,67,250	35,63,493	20,80,150	25,61,245	74,067	8,477	6,48,97,365	35,61,12,762	
Balance, being Interest on Ordinary Debt		4,01,47,181	1,98,65,094	—9,55,412	44,75,235	—22,83,884	—26,63,761	99,687	—4,24,480	—8,477	19,046	1,81,12,034	5,25,69,285	

Q. Interest on capital debt of Government of Assam, Bihar, Bombay, Madras, and Orissa.

20.—Interest on other obligations.

Under this head are recorded payments of interest on all obligations of Government other than the Public Debt of India. These consist of funds deposited with Government for special purposes and fall under the following main classes:—

- (i) Deposits in Post Office Savings Bank and Cash Certificates.
- (ii) Special Loans:—These comprise, in the main, funds deposited with Government as endowments of various institutions. The principal item is a deposit made by the late King of Oudh to endow certain charities and pensions
- (iii) Deposits of various provident funds established by Government for the benefit of its employes, of which the most important are the Railway and General Provident Funds.
- (iv) Deposits of Service Funds:—These consist of the deposits of certain funds, mostly under private management, which are deposited to bank with Government.
- (v) Certain special funds like the Postal Insurance and Savings Fund.
- (vi) Funds of Provincial Governments.
- (vii) Balances of the Famine Relief Fund.
- (viii) Railway Reserve and Depreciation Funds and
- (ix) Excession Funds of other Commercial Departments and
- (x) Undertakings

The sub-divisions under these classes are given in Account No. 44, with the balances held under each, the rate of interest allowed, and the actual amount of interest paid during the year.

No. 41.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the year ended 31st March 1930, in continuation of the Account of the PUBLIC DEBT (Accounts Nos. 42A & 43).

PAYMENTS IN INDIA	Amount, 1st April 1930	Amount, 1st March 1930	Rate of Interest per cent	Amount of Interest paid during the year
CENTRAL GOVERNMENT.				
INDIA GENERAL.				
Special Loans.	₹	₹		₹
Sums deposited with Government in 1825 by Raja Kalbanskar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Malho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rates of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	16,910
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	11,769		6	2,045
Deposits of the Monegat Choultry from 1808 till 1818 (Madras)	86,800		4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	100		5	750
Annuity Fund of Futeh Ullah Khan	2,400		6	2,400
Treasury Notes.				
Treasury Notes on account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on account of the Bhonsla and other Nagpur Temples	3,78,800	3,78,800	5 and 4	(b)
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,855
Service Funds.				
Indian Military Widows' and Orphans' Fund (Rupee Branch)	11,387	12,881	5	598
Post Office Cash Certificates.				
Bonus on Post Office Cash Certificates	32,30,26,085	35,00,49,833	...	78,19,618
Savings Banks Deposits.				
Post Office Savings Bank Deposits	34,49,18,654	37,12,75,043	3	1,02,65,431
Provident Funds.				
State Railway Provident Institutions	22,27,86,736	23,97,11,978	4½	1,02,40,891
Companies' Railway Provident Funds	13,60,88,313	14,61,72,652	4½	64,38,309
Financial Department Provident Fund	31,878	34,650	4½	1,520
Civil Engineers' Provident Fund	1,38,875	1,51,960	4½	4,611
Forest Officers' Provident Fund	1,09,094	1,20,239	4½	5,825
Civil Veterinary Department Provident Fund	60,326	35,692	4½	2,465
General Provident Fund	3,87,78,960	4,22,14,078	4½	18,77,610
Other Miscellaneous Provident Funds	28,13,101	31,57,179	4½	1,36,287
Carried over	1,06,90,47,976	1,15,44,93,271		3,63,89,689

(a) Shown under United Provinces.

(b) Shown under Bombay and Central Provinces.

No. 14.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929	Amount, 1st March 1930	Rate of Interest per cent	Amount of Interest paid during the year.
INDIA GENERAL—contd.				
Brought forward	R 1,06,90,47,978	R 1,15,44,03,271		R 3,63,39,609
Provident Funds—contd.				
Indian Civil Service Provident Fund	12,80,953	14,36,200	4½	64,011
Special Accounts.				
Postal Insurance and Life Annuity Fund	3,64,47,718	4,02,80,852	3½	13,25,146
Depreciation and Reserve Funds.				
Railway Reserve Fund	17,05,69,645	15,87,41,939	4½	74,44,277
Railway Depreciation Fund	11,40,96,631	12,24,20,420	4½	53,21,634
Depreciation Fund of the Northern India Salt Revenue Department	13,87,427	16,40,112	4½	68,121
Depreciation Fund of the Post and Telegraph Department	1,35,47,813	1,75,25,835	4½	6,83,761
General Reserve Fund—Lightships . . . . .	..	12,65,778	4½	49,413
Depreciation Reserve Fund—Lightships . . . . .	..	1,07,555	4½	2,420
Additions and replacements—Lightships . . . . .	..	82,130	4½	1,807
Workshop Fine Fund (Department of Public Works) . . . . .	..	..	..	18
Payments to Post Office for Savings Bank and Cash Certificate work . . . . .	..	..	..	43,85,239
Cemetery Endowment Fund	2,37,828	2,48,885	3 and 3½	10,330
Interest on Miscellaneous Accounts . . . . .	..	..	..	53,700
Miscellaneous . . . . .	..	..	..	6,093
TOTAL	1,41,56,03,489	1,49,82,62,107		5,67,06,837
BALUCHISTAN				
Provident Funds.				
General Provident Fund	4,04,672	4,07,928	4½	18,032
Indian Civil Service Provident Fund	21,855	22,509	4½	972
TOTAL	4,26,527	4,30,527		19,004
NORTH-WEST FRONTIER PROVINCE.				
Provident Funds.				
General Provident Fund	10,14,587	11,14,739	4½	47,513
Indian Civil Service Provident Fund	1,62,386	2,27,319	4½	9,430
TOTAL	11,76,973	13,42,058		56,943
MADRAS.				
Service Funds.				
Military Assistant Surgeons' Fund	3,01,554	3,07,864	4½	18,926
Provident Funds.				
Forest Officers' Provident Fund	66,850	62,939	4½	2,728
Police Officers' Provident Fund	53,157	55,425	4½	2,593
General Provident Fund	1,71,76,665	1,89,61,346	4½	8,44,650
Civil Engineers' Provident Fund	21,552	24,225	4½	1,005
Indian Civil Service Provident Fund	13,70,540	14,49,117	4½	66,344
Other Miscellaneous Provident Funds	7,99,068	8,74,146	4½	38,248
Other items.				
Deposits of Provincial Balance . . . . .	..	..	(a)	12,45,588
Cemetery Endowment Fund	48,004	50,818	3 and 3½	2,283
Famine Relief Fund	41,94,698	40,35,928	4½	1,88,819
Miscellaneous . . . . .	..	..	..	696
TOTAL	2,41,22,178	2,65,64,608		24,12,144
Carried over	1,44,18,31,164	1,52,65,99,330		5,81,94,728

(a) Vide para. 2 of the Notes under "XVI—Interest," page 295.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929	Amount, 31st March 1930.	Rate of Interest per cent	Amount of Interest paid during the year.
	R	R		R
Brought forward	1,44,13,31,164	1,52,65,09,330		5,81,94,728
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	18,672
Educational Funds	9,11,543	9,11,543	6 and 5	13,093
Charitable Funds				82,160
Treasury Notes.				
Interest on Treasury notes on account of Bhonsla and other Nagpur Temples	(c)		5 and 4	66
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	35,16,1		4 1/2	1,84,558
Provident Funds.				
State Railway Provident Institutions	24			1,219
General Provident Fund	2,26,59,300	2,26,59,300	4 1/2	11,07,769
Civil Engineers' Provident Fund	78,125	78,125	4 1/2	3,783
Indian Civil Service Provident Fund	15,32,724	15,32,724	4 1/2	68,084
Other Miscellaneous Provident Funds	5,33,772	5,33,772	4 1/2	28,304
Special Accounts.				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	3,387	9,581	3	188
Local Fund Pension Fund	2,70,532	21,910	3	8,800
Other items.				
Cemetery Endowment Fund	94,035	96,171	3 and 3 1/2	4,274
Famine Relief Fund	1,70,44,273	1,04,27,573	4 1/2	6,88,800
Interest on Miscellaneous Accounts . . . . .	...	...	...	52,260
Miscellaneous . . . . .	...	...	...	836
TOTAL	4,66,73,780	4,24,20,120	...	22,10,356
BENGAL.				
Service Funds.				
Uncovenanted Service Family Pension Fund (Bengal)	91,20,790	86,43,217	6 and 4 1/2	5,68,422
Bengal and Madras Service Family Pension Fund	13,84,351	14,46,892	4 1/2	65,905
Provident Funds.				
General Provident Fund	2,12,74,862	2,34,65,508	4 1/2	10,43,780
Indian Civil Service Provident Fund	13,38,312	14,46,014	4 1/2	64,842
Other Miscellaneous Provident Funds	6,23,338	7,03,537	4 1/2	30,129
Special Accounts.				
General Family Pension Fund	25,447	22,282	3	700
Hindu Family Annuity Fund	20,418	44,897	3	1,370
Bengal Christian Family Pension Fund	15,817	7,540	3	298
Other items.				
Cemetery Endowment Fund	29,267	29,927	3 and 3 1/2	1,347
Deposits of Provincial Balance			(b)	2,70,000
Famine Relief Fund	12,51,248	12,65,372	4 1/2	55,898
Interest on Miscellaneous Accounts . . . . .	...	...	...	7
TOTAL	3,60,86,348	3,70,81,848	...	21,05,436
Carried over	1,52,30,91,292	1,60,61,00,790		6,25,10,520

(a) Shown under United Provinces.
 (b) Vide footnote (a), page 307.
 (c) Shown under India General.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929	Amount, 31st March 1930	Rate of Interest per cent	Amount of Interest paid during the year
	R	R		R
Brought forward	1,52,30,91,292	1,60,51,00,796		6,25,10,520
UNITED PROVINCES.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as endowments for certain charities and pensions	1,43,78,015	1,12,04,415	8, 3 and 4	7,28,450
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as endowment for a	(a)	(a)	(a)	2,400
Book Debt Loan on account	(a)	(a)	(a)	27,760
Police Officers' Provident Fund	33,652	37,442	4½	1,652
General Provident Fund	1,54,83,794	1,63,90,512	4½	7,40,455
Opium Department Provident Fund	16,306	17,930	4½	793
Forest Officers' Provident Fund	89,069	12,029	4½	1,875
Indian Civil Service Provident Fund	15,71,305	16,89,884	4½	74,828
Other Miscellaneous Provident Funds	2,28,892	2,75,598	4½	11,585
Other items.				
Cemetery Endowment Fund	85,406	88,108	3 and 3½	3,916
Deposits of Provincial Balance . . . . .	..	..	(b)	43,750
Famine Relief Fund	20,08,987	29,37,019	4½	1,02,725
TOTAL	3,38,95,566	3,62,77,077		17,49,160
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Multee	10,000	10,000	5	500
Provident Funds.				
General Provident Fund	1,13,06,157	1,23,08,535	4½	5,44,645
Civil Engineers' Provident Fund	1,78,737	1,68,377	4½	7,176
Indian Civil Service Provident Fund	8,92,417	10,04,639	4½	44,657
Other Miscellaneous Provident Funds	5,81,371	7,48,990	4½	29,971
Other items.				
Cemetery Endowment Fund	52,676	54,456	3 and 3½	2,451
Deposits of Provincial Balance . . . . .	..	..	(b)	3,55,083
Famine Relief Fund	21,12,759	17,53,421	4½	85,022
TOTAL	1,51,88,187	1,60,88,918		10,69,605
Carried over	1,57,21,25,015	1,63,84,18,791		6,53,20,184

(a) Shown under India General.
(b) Vide footnote (a), page 307.

H.—Debt Services.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc—*contd*

	Amount, 1st April 1929	Amount, 31st March 1930	Rate of Interest per cent	Amount of Interest paid during the year
	₹	₹		₹
Brought forward	1,57,21,25,015	1,65,84,16,791		6,53,20,184
BURMA.				
Provident Funds.				
Police Officers' Provident Fund	50,339	23,210	4½	1,095
General Provident Fund	91,17,328	97,90,075	4½	4,14,225
Civil Engineers' Provident Fund	1,17,435	1,31,664	4½	5,795
Forest Officers' Provident Fund	50,942	11,024	4½	1,977
Indian Civil Service Provident Fund	11,82,044	13,13,138	4½	58,889
Other Miscellaneous Provident Funds	4,72,761		4½	22,856
Other items.				
Cemetery Endowment Fund	13,771			656
Miscellaneous				167
TOTAL	1,10,04,631	1,18,44,212		5,20,680
BIHAR AND ORISSA.				
Provident Funds.				
Police Officers' Provident Fund	23,334	25,390	4½	1,132
General Provident Fund	94,38,140	1,04,63,777	4½	1,43,066
Civil Engineers' Provident Fund	89,951	61,480	4½	3,771
Indian Civil Service Provident Fund	10,33,504	10,98,750	4½	47,518
Other Miscellaneous Provident Funds	1,21,921	1,54,608	4½	5,812
Other items.				
Cemetery Endowment Fund	17,322	17,753	3 and 3½	818
Deposits of Provincial Balance . . . . .	...	..	(a)	2,01,250
Famine Relief Fund	58,64,804	42,57,745	4½	2,24,777
TOTAL	1,65,89,672	1,60,67,503		9,54,044
CENTRAL PROVINCES AND BENGAL				
Treasury Notes.				
Interest on Treasury notes on account of Bhonsla and other Nagpur Temples	(b)	(b)	5 and 4	23,725
Provident Funds.				
Civil Engineers' Provident Fund	31,254	34,975	4½	1,530
Police Officers' Provident Fund	21,269	23,604	4½	1,056
General Provident Fund	84,84,075	89,56,852	4½	3,66,934
Indian Civil Service Provident Fund	7,60,682	9,19,621	4½	30,218
Other Miscellaneous Provident Funds	28,466	32,268	4½	1,402
Other items.				
Cemetery Endowment Fund	23,053	21,043	3 and 3½	1,076
Famine Relief Fund	1,42,62,922	17,72,642	4½	2,25,197
TOTAL	2,31,61,671	1,47,64,005		6,90,147
Carried over	1,62,28,80,389	1,70,10,92,511		6,75,00,055

(a) Vide footnote (a), page 307.
(b) Shown under India General.

No 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929	Amount, 1st March 1930	Date of Interest per cent	Amount of Interest paid during the year
Brought forward	₹ 1,62,28,40,389	₹ 1,70,10,92,511		₹ 6,75,00,053
ASSAY.				
Provident Funds.				
General Provident Fund	47,27,290	52,87,197	4½	2,31,702
Indian Civil Service Provident Fund	4,36,150	5,15,925	4½	22,152
Other Miscellaneous Provident Funds	4,565	13,841	4½	522
Other items.				
Cemetery Endowment Fund	9,105	9,625	3 and 3½	483
Deposits of Provincial Bal. of Trade . . . . .	..	...	(a)	2,29,208
TOTAL	51,77,200	58,26,588		4,84,017
General Provident Fund	3,95,247	3,97,227	4½	18,835
Indian Civil Service Provident Fund	10,709	12,480	4½	561
Other Items				
Cemetery Endowment Fund	1,092	1,092	3 and 3½	49
TOTAL	4,07,188	4,10,799		18,945
TOTAL CHARGES IN INDIA	1,62,84,84,727	1,70,73,29,898		6,81,03,017
Charges in England.				
(CENTRAL GOVERNMENT)				
<i>Secretary of State.</i>				
Interest on balances of the Indian Military Widows' and Orphans' Fund (Sterling Branch)	£ 232,765	£ 2,82,028	5	£ 12,685
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund	4,021	5,471	5	175
Interest on balances of Superior Services (India) Family Pension Fund	199,374	2 86,365	5	12,689
Total Charges in England				£ 25,549
Ditto converted into Rs. at £1=Rs 13½				₹ 3,40,951
Exchange on ditto				3,575
TOTAL CHARGES IN INDIA AND ENGLAND—CENTRAL GOVERNMENT				₹ 6,83,47,246
Provincial Governments (Reserved).				
GOVERNMENT OF MADRAS.				
Interest on Depreciation Reserve Deposits of Government Commercial Undertakings				₹ 5,982
GOVERNMENT OF BOMBAY.				
Interest on advances from Famine Relief Fund for financing the Provincial Loan Account				96,080
GOVERNMENT OF BENGAL.				
Interest on Miscellaneous Accounts				8,463
GOVERNMENT OF BURMA.				
Interest on Depreciation Reserve Fund of Government Commercial undertakings				78,792
GOVERNMENT OF BIHAR AND ORISSA.				
Interest on Advances from Famine Relief Fund for financing the Provincial Loan Account				36,744
GOVERNMENT OF CENTRAL PROVINCES.				
Interest on Advances from Famine Relief Fund for financing the Provincial Loan Account				81,770
TOTAL PROVINCIAL GOVERNMENTS				₹ 3,07,831
GRAND TOTAL				₹ 6,86,55,077

(a) Vide footnote (a), page 307.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*concl.*

ABSTRACT of INTEREST on SERVICE FUNDS, PROVIDENT FUNDS and SPECIAL ACCOUNTS.

	India, General (a)	Baluchistan	North- West Frontier Pro- vince	Madras	Bombay	Bengal	United Pro- vinces	Punjab	Bihar and Orissa	Central Pro- vinces and Berar	Assam	Coorg	Total
	R	R	R	R	R	R	R	R	R	R	R	R	R
SERVICE FUNDS													
Uncommenced Service Family Pension Fund					1,54,365	1,68,123							7,62,690
Bengal and Madras Service Family Pension Fund						65,006							65,006
Military Assistant Surgeons' Fund				18,911									18,911
Indian Military Widows' and Orphans' Fund	1,60,781												1,60,781
Superior Services (India) Family Pension Fund	1,68,163												1,68,163
TOTAL SERVICE FUNDS	8,38,010			18,911	1,54,365	6,34,327							11,76,707
PROVIDENT FUNDS													
State Railway Provident Institutions	1,04,60,801				1,219								1,04,62,020
Companies' Railway Provident Funds	84,37,380												1,36,380
General Provident Fund	18,77,611	18,032	47,511	8,14,670	11,07,708	10,44,780	7,10,405	5,14,045	4,30,225	1,68,000	8,90,004	2,31,703	77,58,655
Indian Civil Service Provident Fund	64,911	972	9,430	86,744	6,084	64,642	74,638	44,687	55,880	47,518	59,218	22,162	5,61,708
Financial Department Provident Fund	1,520												1,520
Civil Engineers' Provident Fund	4,611			1,065	2,738			7,170	5,705	7,771	1,530		27,600
Forest Officers' Provident Fund	5,825			2,233			1,875		1,977				11,905
Police Officers' Provident Fund				2,692			1,059		1,065	1,132	1,050		7,998
Opium Department Provident Fund							798						798
Civil Veterinary Department Provident Fund	2,405												2,405
Other Miscellaneous Provident Funds	1,36,237			78,748	24,504	80,128	11,465	29,071	32,858	5,613	1,403	523	3,04,886
TOTAL PROVIDENT FUNDS	1,67,61,388	19,004	56,943	9,85,637	12,08,109	11,41,651	8,40,101	6,26,449	5,36,887	5,22,180	4,40,149	2,84,776	2,54,09,710
SPECIAL ACCOUNTS													
Postal Insurance and Life Annuity Fund	13,26,146												13,26,146
Other Special Accounts					8,438	2,808							10,806
TOTAL SPECIAL ACCOUNTS	13,26,146				8,438	2,808							13,37,402

(a) Includes payments in England.

21.—Appropriation for Reduction or Avoidance of Debt.

This head is intended for the record of appropriations from revenue for redemption of debt of the Central and Provincial Governments. The amounts debited to the head 'Sinking Funds' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Funds for the redemption of loans raised by the Central and Provincial Governments, while the debits under 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise than by means of regularly constituted sinking funds. The amounts are debited to this head by *ex contra* credit to the Deposit head 'Appropriation for Reduction or Avoidance of Debt', which is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is written off the Public Debt Account (Accounts Nos 82 and 82A). The application of the balances of the Sinking Funds in 1929-30 is shown in Account No 89.

2. Under the scheme of debt redemption adopted by the Government of India for the years 1925-26 to 1929-30, the annual charge against the Central Government for the purpose of making provision for reduction and avoidance of debt is made up of—

Rs. 4 crores, and
 as is equal to one-eightieth of any excess
 the debt outstanding on the 31st of March of
 any year over the total outstanding on the 31st
 March 1923

For the purpose of this scheme, the total debt outstanding on the 31st March 1923 has been taken as Rs. 8,46.78 crores, made up as shown below, and the total debt outstanding on the 31st of March of any year subsequent to 1923 is such total as may be certified by the Auditor General in India to be the total arrived at by applying similar calculations for subsequent years:—

(Figures are in crores of rupees, sterling amounts being converted at Rs. 15 per £).

	31st March 1923.		31st March 1929.	
	Rs.	Rs.	Rs.	Rs.
Rupee Debt exclusive of Treasury Bills in the Paper Currency Reserve .	3,61.42		3,94.73	
Sterling Debt	3,63.95		4,50.05	
Unfunded Debt	62.56		1,27.95	
Capital value of the liabilities undergoing redemption by way of terminable Railway annuities .	91.97		80.03	
		8,79.90		10,52.78
<i>Deduct</i> —Discount included above but separately provided for .	8.23		13.46	
„ Advances to Provincial Governments other than those representing Pre-Reform Indigation Debt	24.89		74.92	
		33.12		93.38
		8,46.78		9,59.38

The amount adjusted under this scheme in the accounts for 1929-30 is Rs. 5,40,75,000, and this, together with the sum of Rs. 32,98,000 representing the amount of reparation receipts under the Dawes Schemes and under the Young Plan in accordance with clause 7 of the Indian Finance Act, 1926, formed the total charge of Rs. 5,73,73,000 brought to account under this head in the Central section of the accounts for 1929-30.

E.—Debt Services.

3. The obligatory charges against the annual provision for debt redemption are :—

- (a) Railway Sinking Funds now in operation,
- (b) Depreciation Funds of $1\frac{1}{2}$ per cent. on the 5 per cent. Rupee Loans of 1929-47 and 1945-55,
- (c) the capital portion of Railway annuities, and
- (d) the capital portion of the annual payment in redemption of India's outstanding liability in respect of British War Loan

The balance, if any, may be applied towards the avoidance of new borrowing or the reduction or repayment of such other debt as the Governor General in Council may think fit. Should, however, the total of the four items exceed, in any year, the amount prescribed, the balance is to be charged to Capital.

Of the above items, the actual expenditure under (a), (c) and (d) is incurred in England. As, however, it is found more convenient to record in the Indian section of the accounts the entire expenditure from revenue upon redemption of debt, the procedure described in paragraph 2 above has been adopted. Under this procedure, the revenue provision for these items is credited to a deposit head, which is closed to 'Governor General's Account' at the end of the year, thus merging the provision in general. The payments made in England are met from these balances. "N — Public Debt" The revenue provision for the "N — Public Debt" is shown under the head "Other Appropriations" of the Account, the expenditure under item (b) being against the head "Sinking Fund".

4 The rules for the constitution of the Provincial Loans Fund require Provincial Governments to make available annually out of their ordinary revenues a sufficient amount to redeem all loans (other than the Pre Reform Irrigation debt) borrowed otherwise than from the Fund within a period of 80 years. The amounts provided under this arrangement are charged in the Provincial Accounts to "21—Appropriation for Reduction or Avoidance of Debt".

No. 45.—ACCOUNT showing the APPROPRIATIONS from REVENUE during the year ended 31st March 1930 for REDUCTION or AVOIDANCE OF DEBT of the CENTRAL and PROVINCIAL GOVERNMENTS.

	CENTRAL GOVERNMENT	PROVINCIAL GOVERNMENTS (RESERVED).								Total.	TOTAL CIVILIAN AND PROVISIONAL.
		Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Burma	Government of Bihar and Orissa	Government of Central Provinces and Berar.		
Sinking Funds:—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
<i>For Loans of the Central Government—</i>											
5 per cent. War Loan, 1929-27 . . .	41,00,000	...	...	...	...	...	...	...	...	...	41,00,000
5 per cent. Loan of 1945-55 . . .	95,04,000	...	...	...	...	...	...	...	...	...	95,04,000
Total . . .	1,36,04,000	...	...	...	...	...	...	...	...	...	1,33,01,000
<i>For Loans of Provincial Governments—</i>											
6½ per cent. Bombay Development Loan . . .	...	...	5,72,220	...	...	...	...	...	...	5,72,220	5,72,220
6 per cent. United Provinces Development Loan . . .	...	...	...	...	22,00,000	...	...	...	...	22,00,000	22,00,000
6½ per cent. Punjab Bonds, 1933 . . .	...	...	...	...	...	86,800	...	...	...	86,800	86,800
5½ per cent. Punjab Bonds, 1937 . . .	...	...	...	...	...	41,000	...	...	...	41,000	41,000
Total . . .	...	...	5,72,220	...	22,00,000	1,27,800	...	...	...	29,00,020	29,00,020
Other Appropriations:—											
A.—Appropriation from Ordinary Revenues . . .	4,87,60,000	39,50,176	8,36,887	6,78,862	...	5,27,567	4,10,574	45,369	2,16,978	66,66,413	5,04,36,413
B.—Appropriation from Famine Relief Fund . . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL CHARGES . . .	5,73,73,000	39,50,176	14,09,107	6,78,862	22,00,000	6,55,367	4,10,574	45,369	2,16,978	95,66,433	6,69,39,433

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Sections F. and FF.—Civil Administration.

Revenue, Rs. 5,88,19,364. Expenditure { Charged to Revenue Rs. 68,19,75,414
 { Not charged to Revenue Rs. 44,68,779

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
General Administration.		Expenditure	325	R	R	R
"		of Charges under Secretariats	328	1,85,55,408	...	13,93,2,389
"		" " Town Charges	329	1,47,1,32	...	...
Audit		Expenditure	332	...	...	1,01,03,909
Administration of Justice		Expenditure	335	...	1,06,16,166	...
"		Charges under High Courts, etc.	337	...	...	5,93,52,568
"		Civil and Sessions Courts	339	86,80,151	...	...
"		Criminal Courts	340	9,54,39,223	...	...
Jails and Convict Settlements		Expenditure	342	58,42,6.4	...	...
"	49A	Expenditure	343	...	62,87,893	...
"	49B	Details of Convict Charges	346	25,08,989	...	2,85,51,374
Police	50	Receipts	349	...	65,17,318	...
"	50A	Expenditure	351	...	...	13,07,82,658
"	50B	Details of Charges under District Executive Force	352	9,33,37,776	...	...
Ports and Pilotage—						
A.—Major Ports	51	Receipts	354	...	23,84,486	...
"	51B	Expenditure	355	...	...	23,37,539
B.—Minor Ports	51A	Receipts	354	...	2,97,503	...
"	51C	Expenditure	355	...	...	16,03,578
Lighthouses and Light ships	51F	Receipts	360	...	13,50,849	...
"	51F	Expenditure	360	...	...	13,87,834
Ecclesiastical	52	Expenditure	364	...	...	31,02,811
Political	53	Expenditure	369	...	...	1,61,91,103
Frontier Watch and Ward	53A	Expenditure	371	...	...	2,09,34,129
Scientific Departments	54	Expenditure	375	...	...	99,40,336
"	54A	Details of Survey Charges	378	35,59,810	...	...
Education	55	Receipts	378	...	91,50,000	...
"	55A	Expenditure	383	...	...	13,58,76,391
Medical	56	Receipts	385	...	56,45,170	...
"	56A	Expenditure	387	...	...	4,38,04,360
Public Health	57	Receipts	389	...	30,39,376	...
"	57A	Expenditure	391	...	...	2,23,31,080
Agriculture	58	Receipts	394	...	63,55,820	...
"	58A	Expenditure	397	...	...	3,07,85,973
Industries	59	Receipts	400	...	21,47,315	...
"	59A	Expenditure	403	...	...	93,30,349
Aviation	60	Expenditure	406	...	...	14,91,712
Indian Stores Department	60A	Receipts	408	...	15,93,732	...
"	60B	Expenditure	409	...	...	20,56,711
Miscellaneous Departments	61	Receipts	411	...	35,08,636	...
"	61A	Expenditure	413	...	...	56,55,660
Capital Outlay on Industrial Development		Total Expenditure charged to Revenue		...	5,88,19,364	68,18,88,484
"	59B	Capital outlay charged to Revenue	404	...	...	86,930
"		Capital Expenditure not charged to Revenue.		...	...	...
Capital Outlay on Vizagapatnam Port	51D	Expenditure	358	...	...	35,75,018
Capital Outlay on Light-houses and Light ships	51G	Expenditure	361	...	...	12,621
Capital Outlay on Improvement of Public Health	57B	Expenditure	392	...	...	6,63,645
Capital Outlay on Agricultural Improvements	58B	Expenditure	398	...	...	—7
Capital Outlay on Industrial Development	59B	Expenditure	404	...	...	2,17,802
		Total		...	...	44,68,779

F. and FF.—Civil Administration.

Section F.—Civil Administration.

The major heads grouped in this section deal chiefly with the salaries and expenses of the various departments constituting the Civil Administration of the country. The receipts of these departments are comparatively insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

Section FF.—Capital Expenditure not charged to Revenue.

The expenditure brought to account in this section relates to capital outlay incurred by the Central and Provincial Governments on measures connected with the improvement of Public Health, Agricultural Improvements, the construction of Vizagapatam Harbour, etc. The capital expenditure on Light Houses and Light Ships has been brought under this Section from 1929-30.

22.—General Administration.

The charges recorded under this head relate chiefly to headquarters administration and also to the cost of district administration which, prior to 1921-22, was divided between the heads "Land Revenue" and "Administration of Justice". The salaries and other allowances of Heads of Provinces, as also of the Governor General, and the Executive Councils and Ministers; the expenses connected with the Council of State, the Indian Legislative Assembly and the Provincial Legislative Councils; and the charges of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items in the Indian accounts.

2. The English charges consist mainly of the salaries and expenses of the Secretary of State's Council and his establishment; and the charges of the office of the High Commissioner, who acts as the agent of the Governments in India in respect of the purchase of stores and certain other matters. The salaries of the Secretary of State and of the Parliamentary Under Secretary of State are borne on the British Estimates and a lump sum contribution is made to Indian revenues on account of the cost of staff employed at the High Commissioner's Office on non-agency functions. This contribution is distributed in the Indian accounts, between the three heads 'General Administration', 'Stationery and Printing' (*vide* Accounts Nos. 46, 47 and 48) and 'Contributions' in the year 1929-30 amounted to £115,000.

3. Excepting Bihar and Orissa the salaries of Ministers and other officials are transferred to the Indian accounts.

4. The charges relating to village establishments in several provinces formerly shown under '5—Land Revenue' are now recorded under this head.

No. 46—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

Charges in India.	CENTRAL GOVERNMENT.					PROVINCIAL						Serial No.
	Indian General.	Baluchistan	North-West Frontier Province	Other Areas.	Total	GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY		GOVERNMENT OF PUNJAB		
						Received	Transferred	Received	Transferred	Received	Transferred	
A.—Heads of Provinces (including the Governor-General, Executive Councils and Ministers:	R	R	R	R	R	R	R	R	R	R	R	
Salaries of the Governor-General, Governor, etc.	2,50,800	...	...	...	2,50,800	1,18,118	...	1,20,000	...	1,20,000	...	1
Sumptuary Allowance of Governor-General, etc.	40,000	...	6,000	...	46,000	18,700	...	26,000	...	26,081	...	2
Staff and Household of Governor-General, etc.	4,71,972	...	50,341	...	5,22,313	4,14,663	...	5,98,171	...	5,78,000	...	3
Expenditure from Contract Allowances	1,51,727	...	...	...	1,51,727	95,000	...	1,08,000	...	1,10,175	...	4
State Conveyances and Motors	38,087	...	...	...	38,087	...	...	...	...	...	...	5
Tour Expenses (see Account No. 46B)	4,78,170	...	32,714	...	5,10,884	1,32,300	...	...	...	1,00,382	...	6
Chief Commissioners	1,08,519	...	61,215	...	1,75,734	...	...	...	...	...	...	7
Executive Council	5,37,371	...	...	...	5,37,371	3,40,081	...	...	...	2,05,363	...	8
Ministers	...	...	...	...	...	...	2,40,000	...	...	...	44,554	9
TOTAL	20,74,876	...	1,58,300	...	22,33,176	11,10,000	...	...	...	12,30,004	44,554	10
B.—Legislative Bodies:	1,52,588	...	...	...	1,52,588	...	...	...	...	...	...	11
Council of State	7,35,612	...	...	...	7,35,612	...	...	...	...	...	...	12
Indian Legislative Assembly	...	...	...	...	...	2,53,764	...	2,05,308	...	2,40,227	...	13
Provincial Legislative Councils	...	...	...	...	...	...	...	...	...	...	...	14
Elections for Indian and Provincial Legislatures	1,940	...	...	...	1,940	76,019	...	71,208	...	1,81,290	...	15
TOTAL	8,91,105	...	...	...	8,91,105	3,23,783	...	2,76,530	...	4,80,523	...	16
C.—Secretariat and Headquarters Establishments:	75,44,515	...	3,16,908	(a)	78,61,423	10,84,728	2,70,260	15,88,768	...	11,02,406	3,57,388	17
Civil Secretariats (see Account No. 46A)	6,28,035	...	...	...	6,28,035	...	...	...	...	...	...	18
Military Secretariat	...	...	...	...	...	1,67,778	...	...	...	1,39,073	...	19
Board of Revenue, Financial Commissioner and Establishment	...	...	...	...	...	...	...	...	...	...	...	20
Inspector General of Stamps, Registration and Excise	...	...	...	...	...	...	...	...	...	...	...	21
Director of Land Records and Inspector General of Registration	...	...	...	...	...	...	...	54,408	...	...	...	22
Local Fund Audit Establishments	5,838	...	11,568	...	16,406	3,26,568	...	2,35,354	...	2,39,278	...	23
TOTAL	81,78,788	...	3,28,476	11,28,511	86,35,775	15,69,072	2,70,260	18,50,518	...	14,79,765	3,57,383	24
D.—Commissioners:	...	...	...	(b)	3,510	...	...	3,04,731	...	...	...	25
Commissioner in Sind	...	...	...	...	...	...	...	3,14,580	...	...	...	26
Commissioners	...	...	...	...	...	...	...	...	...	...	...	27
Revenue Commissioner in N. W. F. Province	...	...	1,70,840	...	1,70,840	...	...	...	...	4,10,889	...	28
TOTAL	...	...	1,70,840	3,510	1,74,350	...	...	6,19,333	...	4,40,889	...	29
E.—District Administration:	4,45,922	27,885	9,01,434	...	13,75,241	28,66,180	...	17,74,719	...	78,08,771	...	30
General Establishment	8,444	...	2,14,557	...	2,23,001	20,95,253	...	30,95,897	...	6,54,000	...	31
Sub-Divisional Establishment	19,047	1,11,164	1,21,870	...	2,42,081	1,57,011	27,329	1,33,512	...	31,419	...	32
Other Establishments	...	...	...	...	...	...	...	...	...	...	...	33
TOTAL	4,67,018	1,39,019	12,27,870	...	18,41,002	3,07,26,040	27,329	1,62,24,542	...	82,04,876	...	34
F.—Miscellaneous:	2,571	...	9,500	...	12,071	68,880	...	27,448	...	1,41,142	...	35
Discretionary grants by Heads of Provinces etc.	...	...	...	...	...	...	...	795	...	1,886	...	36
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	37
TOTAL	2,571	...	9,500	...	12,071	69,560	...	28,243	...	1,43,028	...	38
G.—Works:	1,130	24,020	...	4,889	40,739	...	...	...	...	...	...	39
Total Charges in India	1,11,21,668	1,68,089	19,04,439	11,34,461	1,42,28,012	2,38,42,385	5,17,476	2,22,27,108	1,78,044	1,20,24,875	1,01,887	40
Total Carried over	...	...	...	...	1,42,28,012	2,43,89,858	...	2,23,85,747	...	1,24,26,762	...	41

for the year ended 31st March 1930.

GOVERNMENTS

Serial No.	GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUZZAR.		GOVERNMENT OF BUNA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SHAN STATE FEDERATION	Total	Total Central and Provincial.
	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.				
	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
1	1,14,937	...	1,00,000	..	1,00,000	..	1,04,596	...	72,000	..	72,710	...	..	...	9,26,401	11,77,201
2	1,00,000	...	12,000	..	12,000	..	6,000	..	6,000	..	6,000	..	..	..	1,27,784	1,78,784
3	1,88,120	...	96,799	..	1,81,420	..	1,28,127	...	68,071	..	52,152	..	..	..	22,31,526	27,53,889
4	11,280	...	21,648	..	21,847	..	21,010	..	16,071	...	10,170	..	..	..	4,15,207	5,66,184
5	9,864	...	...	..	...	..	...	..	...	..	...	..	..	..	9,864	47,951
6	1,41,407	...	76,168	..	...	..	81,808	..	24,145	..	24,417	..	..	..	7,60,136	12,71,052
7	...	...	...	..	...	..	1,46,634	...	...	..	...	..	18,665	...	18,615	1,04,420
8	1,27,996	...	1,11,426	..	...	..	1,15,329	...	89,440	..	1,07,100	..	..	..	16,42,581	21,80,202
9	...	1,08,000	...	..	...	..	...	..	...	44,946	...	85,234	...	...	11,22,538	11,22,538
10	5,06,543	1,08,000	4,41,...	...	...	...	...	...	2,70,789	41,946	2,72,540	85,234	18,665	..	72,51,049	94,87,925
11	...	...	...	..	...	..	...	...	...	...	...	...	...	...	...	1,52,568
12	...	...	...	..	...	..	...	...	...	...	...	...	...	...	...	7,85,602
13	2,66,092	..	1,94,301	..	1,79,151	..	1,76,054	..	72,677	..	50,877	...	6,785	..	16,52,744	16,52,744
14	7,452	...	1,05,741	..	38,844	..	88,035	..	3,454	..	54,924	...	...	...	6,17,081	6,19,021
15	2,72,544	..	8,00,605	..	2,13,015	..	2,58,089	..	76,181	..	1,05,801	...	6,785	..	22,69,825	81,59,980
16	...	...	...	..	...	..	...	..	...	..	...	...	...	...	...	...
17	18,48,524	...	8,78,471	..	8,65,825	..	4,84,484	..	5,00,122	10,728	3,78,578	...	..	...	95,87,435	1,85,55,408
18	2,45,866	..	8,27,779	...	2,78,050	..	1,27,201	..	...	...	...	...	...	...	12,85,547	12,85,547
19	...	...	...	..	...	..	32,232	...	...	...	...	...	...	...	32,232	32,232
20	...	...	...	..	...	..	...	..	...	...	...	...	...	...	54,498	54,498
21	1,06,519	...	1,26,889	..	3,44,183	..	1,46,553	..	1,08,372	...	50,918	..	..	..	17,48,612	17,65,508
22	17,61,109	...	18,58,189	...	14,87,811	..	4,84,484	..	6,03,494	10,728	4,29,196	...	..	..	1,26,88,824	2,23,22,098
23	...	...	...	..	...	..	...	..	...	...	...	...	...	...	...	...
24	7,28,380	..	4,02,964	...	6,79,140	...	3,95,012	..	3,78,711	..	1,63,319	...	...	2,30,594	8,04,781	8,08,244
25	...	...	...	..	...	..	...	...	...	...	...	...	...	...	37,44,117	37,44,117
26	7,28,980	...	4,02,964	...	6,79,140	..	3,05,012	..	3,78,711	...	1,63,319	...	...	2,30,594	40,48,851	42,22,701
27	72,38,880	...	62,59,818	...	56,41,000	...	39,93,112	...	21,84,212	..	13,04,560	..	90,881	3,17,795	8,92,07,317	4,06,48,038
28	22,19,346	...	7,71,118	...	8,42,227	..	3,50,311	...	10,42,000	..	1,81,964	...	18,095	82,827	1,18,08,456	1,15,31,660
29	7,24,173	...	18,96,419	...	1,47,905	...	2,61,889	...	20,94,962	...	2,06,024	...	..	...	3,39,08,774	3,42,44,864
30	1,01,72,399	...	84,29,850	...	66,32,084	...	45,95,312	...	58,31,904	..	16,41,568	...	1,08,976	4,00,622	8,45,75,050	8,64,19,552
31	14,901	...	7,471	8,607	21,726	...	1,57,725	..	18,410	..	19,615	9,752	3,827	1,928	4,08,592	5,05,683
32	...	...	1,629	...	4,182	...	...	..	...	..	849	...	...	...	9,092	9,092
33	14,901	..	9,100	8,607	25,859	...	1,57,725	..	18,410	...	14,464	9,752	3,827	1,928	5,02,684	5,14,755
34	8,75,795	...	9,078	...	...	...	...	..	...	..	881	...	...	...	3,65,754	4,26,493
35	1,88,67,370	1,08,000	1,06,20,297	3,18,887	55,18,011	5,54,484	70,08,789	...	66,68,660	55,671	23,27,978	84,988	1,88,508	6,42,144	11,17,26,487	12,65,53,449
36	1,965,370	...	1,11,33,804	...	1,00,72,495	...	70,38,789	...	67,24,351	...	27,22,964	...	1,88,508	6,42,144	11,17,26,487	12,65,53,449

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for passport work done in the Commissioner's office in Sind
measures for stamping weights and measures.

No. 46.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

	CENTRAL GOVERNMENT.	PROVINCIAL								Serial No.
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		
		Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	
	R	R	R	R	R	R	R	R	R	
Total India—Brought forward	1,48,28,012	2,98,42,882	5,47,478	2,22,27,103	1,58,814	1,30,24,875	4,01,887	1,38,87,370	1,08,000	
		2,43,89,853		2,23,85,747		1,24,26,762		1,39,95,370		
	£	£	£	£	£	£	£	£	£	
Charges in England.										
Secretary of State.										
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council	190,280	...	...	...	...	...	12,304	...	...	1
Law Charges	811	...	...	...	...	...	...	...	...	2
Postage and telegrams to India and other places abroad	6,603	...	...	...	...	...	...	...	...	3
Contribution towards National Health Insurance, Unemployment Insurance, and Contributory Pensions	432	...	...	...	...	...	...	...	...	4
Office Contingencies, etc.	21,750	...	...	...	...	...	...	...	...	5
Miscellaneous expenditure	695	...	...	...	...	...	...	...	...	6
Deduct—Contribution by His Majesty's Treasury	103,161	...	...	...	...	...	...	...	...	7
A.—Heads of Provinces, etc.:										
Pay, Leave allowances, etc., of Viceroy and Governor General, Governor, Military Secretary and Aide-de Camp to the Governor, Members of Executive Council, Commandant and Adjutant of Governor's Body Guard, members of Governor's Band, and Finance Member of Governor-General's Council, etc.	2,386	2,655	...	642	...	1,092	...	529	...	8
Voyage and Equipment allowance of Governor	...	2,000	...	...	...	...	...	...	...	9
C.—Secretariat and Headquarters Establishments:										
Miscellaneous expenditure	1,665	...	...	...	...	...	...	...	...	10
F.—Miscellaneous.										
Indian Civil Service: Examination expenses, &c.	2,796	...	...	...	...	...	...	...	...	11
Subvention to Universities for training of Indian Civil Service probationers	...	595	...	499	...	608	...	687	...	12
Total Secretary of State—Carried over £	118,887	5,250	...	1,141	...	2,800	...	1,207	...	13
Total India—Carried over Rs.	1,48,28,012	2,98,42,882	5,47,478	2,22,27,103	1,58,814	1,30,24,875	4,01,887	1,38,87,370	1,08,000	14
		2,43,89,853		2,23,85,747		1,24,26,762		1,39,95,370		15

for the year ended 31st March 1930—contd.

GOVERNMENTS.

Serial No.	GOVERNMENT OF PUNJAB.		GOVERNMENT OF BUREA.		GOVERNMENT OF BIRSA AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BHOAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SHAN STATE & FEDERATION	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
	Reserved.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1,09,00,207	2,18,537	95,18,011	5,54,484	70,93,739	..	66,08,680	55,671	26,27,978	94,088	1,38,203	6,42,144	11,17,25,437	12,65,53,419
	1,11,33,801		1,00,72,495		70,93,739		67,24,851		27,22,964					
	£	£	£	£	£	£	£	£	£	£	£	£	£	
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8	67	...	843	...	2,114	110	8,943	...
9	120	2,120	...
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11
12	485	...	547	...	385	140	8,928	...
13	552	...	1,800	...	2,479	...	120	...	250	14,989	...
14	1,09,00,207	2,18,537	95,18,011	5,54,484	70,93,739	...	66,08,680	55,671	26,27,978	94,088	1,38,203	6,42,144	11,17,25,437	12,65,53,419
15	1,11,33,801		1,00,72,495		70,93,739		67,24,851		27,22,964					

No. 46.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

	CENTRAL GOVERN- MENT	GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL		GOVERNMENT OF UNITED PROVINCES.		PROVINCIAL
		Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Serial No.
Total India—Brought forward	R 1,48,28,012	R 2,38,42,882	R 5,47,476	R 2,22,27,103	R 1,58,644	R 1,20,24,875	R 4,01,887	R 1,28,67,70	R 1,04,000	
		2,13,89,858		2,23,85,747		1,14,26,762		1,31,95,970		
Charges in England—contd.	£	£	£	£	£	£	£	£	£	
Total Secretary of State—Brought forward	118,587	5,250		1,141		2,600		1,207		
High Commissioner :										
Salaries of the High Commissioner and Officers of his Establishments	170,282	..	..	..	..	..	..	..	..	1
Store Department: Wages of artificers and labourers, etc.	35,552	..	..	..	..	..	..	..	..	2
Professional Inspection of Stores	65,395	..	..	..	..	..	..	..	..	3
Colonial Departmental Charges for issue of Leave Salary and Pensions	638	..	..	..	..	5,641	..	..	..	4
Expenditure in connection with the Trade Department: Travelling expenses, Exhibitions, etc.	2,959	..	..	..	..	..	12,30	..	..	5
Expenditure in connection with the Education Department: Allowances to Advisers at Universities, etc.	8,545	..	..	..	..	..	..	..	..	6
National Health Insurance, Unemployment Insurance and Contributory Pensions	776	..	..	..	..	..	..	..	..	7
Expenses in connection with "India House"	205,325	..	..	..	..	..	..	..	..	8
Miscellaneous charges	13,848	..	..	..	..	..	..	..	..	9
Deduct—										
Departmental Expenses charged on Central Government Stores for Posts and Telegraphs, State Railways, etc.	74,837	..	..	..	..	..	..	..	..	10
Departmental Expenses charged on Stores supplied to Provincial Governments, Local Funds Indian States, etc.	10,001	..	..	..	..	..	..	..	..	11
Share of the Cost of the High Commissioner's Establishment recovered from Provincial Governments, etc.	83,838	8,975	..	6,094	..	5,552	..	4,181	..	12
A.—Heads of Provinces, etc. :										
Leave Salaries and Deputation Pay	2,385	..	..	710	..	..	..	1,332	..	13
Sterling Overseas Pay	771	418	..	515	..	720	..	12	..	14
B.—Legislative Bodies :										
Leave Salaries and Deputation Pay	287	105	..	..	..	300	..	..	..	15
Sterling Overseas Pay	160	..	..	30	..	860	..	81	..	16
Miscellaneous—	..	..	..	..	..	..	..	..	..	..
Compensatory allowance, etc.	..	71	..	..	..	..	..	..	..	17
C.—Secretariat and Headquarters Establishment :										
Leave Salaries and Deputation Pay	37,811	1,859	..	4,401	..	3,573	2,310	5,504	..	18
Miscellaneous—Travelling Expenses, etc.	728	..	..	..	..	..	..	25	..	19
Sterling Overseas Pay	8,187	2,652	791	1,657	..	2,751	482	2,489	..	20
D.—Commissioners :										
Leave Salaries and Deputation Pay	1,797	..	..	982	..	1,270	..	5,271	..	21
Sterling Overseas Pay	482	..	..	456	..	546	..	1,672	..	22
Miscellaneous—Fees, etc.	..	..	..	..	..	..	..	..	..	23
E.—District Administration :										
Leave Salaries and Deputation Pay	10,879	21,414	..	10,061	..	18,273	..	19,588	..	24
Sterling Overseas Pay	4,800	8,713	..	6,750	..	8,137	..	10,243	..	25
Miscellaneous—Travelling Expenses, fees, etc.	..	8	..	..	..	..	..	11	..	26
F.—Miscellaneous :										
Contribution to the Tropical Diseases Bureau	..	..	..	..	..	..	..	..	..	27
Stores for India	1,658	77	..	..	..	..	..	..	..	28
Allowances, etc. of selected candidates for the Indian Civil Service	..	5,276	..	8,818	..	5,572	..	6,100	..	29
Expenses connected with recruitment	60	..	..	..	..	..	..	..	..	30
Total High Commissioner	£ 450,140	44,568	791	34,938	..	45,187	2,798	56,608	..	31
Total Charges in England	£ 568,027	49,818	791	80,071	..	47,787	2,718	57,816	..	32
	R	R	R	R	R	R	R	R	R	
Ditto converted into Rs. at £1 = Rs. 13½	75,87,092	6,64,212	10,342	4,80,971	..	6,37,166	87,306	7,70,800	..	33
Exchange on ditto	64,258	5,674	85	4,612	..	5,583	..	8,617	..	34
TOTAL CHARGES UNDER GENERAL ADMINISTRATION	2,34,79,302	1,15,12,298	5,58,108	2,27,12,144	1,58,644	1,26,67,024	4,80,419	1,40,4,787	1,08,000	35

for the year ended 31st March 1930—*concl.*

GOVERNMENTS.

Serial No.	GOVERNMENT OF PUNJAB		GOVERNMENT OF BOMBA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERNAL.		GOVERNMENT OF AGRAR.		GOVERNMENT OF COORG.	SHAN STATE FEDERATION.	TOTAL.	TOTAL CENTRAL AND PROVINCE CLAS.
	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	R	R	R	R
	1,00,20,107	2,13,737	95,18,011	5,54,484	70,83,739	.	66,08,180	55,871	10,27,978	91,99	1,38,208	6,12,144	11,17,25,437	12,65,53,449
	1,11,33,804		1,00,72,495		70,53,799		67,44,351		27,22,974					
	£ 552	£	£ 1,850	£	£ 2,479	£	£ 120	£	£ 250	£	£	£	£ 14,989	
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12	5,106	..	8,866	..	1,945	..	1,845	..	918	..	80	62	33,064	..
13	1,882	1,452	4,870	..
14	1,065	..
15	321	..	10	835	..
16	97	577	..
17	..	..	..	..	..	..	..	..	..	..	..	..	71	..
18	3,320	..	329	..	3,028	..	774	..	3,250	..	50	..	8,206	..
19	8	..	5	..	..	..	..	..	..	..	..	..	59	..
20	2,788	..	1,677	901	1,613	..	878	..	1,655	..	..	..	20,210	..
21	3,709	..	5,680	..	2,801	..	480	..	1,778	..	..	..	21,721	..
22	807	..	1,140	..	1,108	..	809	..	685	..	360	167	7,600	..
23	..	..	21	..	..	..	..	..	..	..	..	..	21	..
24	9,561	..	36,492	..	9,580	..	20,272	..	5,058	..	..	11	1,50,710	..
25	3,783	..	8,589	..	4,777	..	3,479	..	3,612	..	..	2,901	59,829	..
26	21	..	188	..	4	..	157	..	..	..	..	..	339	..
27	..	..	..	..	..	..	..	..	..	..	..	..	..	..
28	8	..	..	..	1,857	..	3	..	..	..	..	..	3	..
29	4,480	..	5,478	..	1,932	..	2,837	..	572	..	..	..	35,596	..
30	..	..	93	..	..	..	..	..	..	..	..	..	88	..
31	31,000	..	61,737	908	28,565	..	32,283	..	17,781	..	440	3,221	367,119	..
32	31,561	..	66,127	908	31,041	..	32,953	..	17,781	..	440	3,221	382,108	..
33	R	R	R	R	R	R	R	R	R	R	R	R	R	R
34	4,60,808	..	8,81,077	12,039	4,18,930	..	4,30,376	..	2,87,078	..	5,688	42,954	50,74,771	1,26,51,803
	3,721	..	6,868	93	8,707	..	3,683	..	2,052	..	82	347	42,829	1,07,087
35	1,18,44,791	2,12,587	1,04,06,861	5,78,618	75,11,876	..	71,11,789	55,871	28,67,109	94,986	1,44,108	6,85,445	11,88,08,087	3,98,42,339
36	1,15,08,928	..	1,09,73,164	..	76,11,876	..	71,67,410	..	29,62,095	..	..	..	..	..

(a) Includes expenditure on suspended transferred subject; vide footnote on page 70.

No. 46 A.—DETAILED ACCOUNT of CHARGES under CIVIL

CENTRAL GOVERNMENT. INDIA GENERAL		R	R
Secretariats			
Legislative Department		5,28,950	
Finance Department (Ordinary Branch)		(a) 8,91,481	
Finance Department (Military Branch)		6,87,126	
Home Department		19,31,812	
Public Service Commission		8,61,907	
Central Board of Revenue		3,22,927	
Foreign and Political Department		10,55,964	
Commerce Department		8,84,151	
Department of Education, Health and Lands		6,54,247	
Department of Industries and Labour		5,03,816	
Keeper of the Records of the Government of India		1,22,076	
			75,44,515
NORTH-WEST FRONTIER PROVINCE.			
Secretariats			
Pay of Officers, Establishment, and Contingent Charges		1,44,953	
Experimental Office in the North-West Frontier Province in connection separation of Accounts from Audit (c)		12,81,02,411	
			8,16,906
MADRAS			
Amount paid to the Provincial Government on account of the share of the cost		88,125	
Secretariat			88,125
BOMBAY.			
Amount paid to the Government of Bombay for the Passport Branch of the Provincial Secretariat		31,425	
Amount paid to the Government of Bombay on account of agency work in the General, etc., Departments		1,54,314	
			1,85,769
BENGAL.			
Amount paid to the Provincial Government on account of share of the cost of the Bengal Secretariat for Agency subjects		30,371	
			30,371
UNITED PROVINCES.			
Experimental Offices in the United Provinces in connection with the scheme for separation of Accounts from Audit (c)		8,72,287	
			8,72,287
TOTAL CENTRAL GOVERNMENT			89,87,973
PROVINCIAL GOVERNMENTS.			
GOVERNMENT OF MADRAS. (Reserved and Transferred.)			
Secretariats :			
Chief Secretariat		1,88,978	
Finance Secretariat		1,75,256	
Translator's Department		62,342	
Revenue Department		1,17,208	
Local Self-Government Department		1,64,377	
Law Department		1,55,149	
Public Works and Labour Department		1,11,664	
Charges common to all Departments		1,52,662	
Development Department		62,884	
Registrar General of Panchayats, etc.		74,389	
Commercial Accountant		5,900	
Madras Services Commission		18,215	
Record Office, etc.		1,05,372	
		13,74,486	
Deduct—Portion chargeable to Central Government		30,500	(b)
			13,43,986
Carried over { Provincial			13,43,986
{ Central			89,87,973

(a) Includes Rs. 2,44,000 on account of Special Staff and Experimental Offices outside the United Provinces and the North-West Frontier Province in connection with the scheme for the separation of Accounts from Audit.

(b) Includes Rs. 2,79,260 on account of charges relating to Transferred Departments.

(c) See paragraph 2 of the General Note on page 330.

SECRETARIATS for the year ended 31st March 1930.

	R	R
Brought forward { Central Provincial		89,87,973 13,48,986
PROVINCIAL GOVERNMENTS—contd.		
GOVERNMENT OF BOMBAY. (Reserved)		
Secretariats .		
Home Department	2,88,857	
Political Department	1,77,845	
Finance Department	2,85,004	
Revenue Department	2,66,749	
Separate Department	88,487	
Translator's Department	1,41,180	
General, Educational, Medical and Plague Departments	2,40,415	
Legal Department	1,05,088	
Secretariat Record Office	20,568	
Reforms Office	10,095	
	16,89,188	
Deduct—Portion chargeable to Central Government	1,22,412	15,66,766
GOVERNMENT OF BENGAL. (Reserved and Transferred.)		
Secretariats .		
Judicial, Political and Appointment Departments	3,90,026	
Revenue Department	1,34,446	
Local Self-Government Department	1,17,671	
Agricultural and Industries Departments	95,187	
Finance, Commerce and Marine Departments	3,80,582	
Translator's, etc., Department	80,738	
Librarian's Department	14,213	
Education Department	98,137	
Allowances and Contingencies	1,55,751	
	14,82,749	(a)
Deduct—Portion chargeable to Central Government	23,010	14,59,739
GOVERNMENT OF UNITED PROVINCES. (Reserved.)		
Secretariats :		
General Secretariat	(b) 12,65,535	
Inspector of Offices	83,389	13,48,924
GOVERNMENT OF PUNJAB. (Reserved.)		
Secretariats :		
Chief Secretary to Government	8,20,890	
Legal Remembrancer and Secretary, Legislative Department	67,102	
Deduct—Amount recoverable from Irrigation Department	14,621	8,73,471
Carried over { Provincial Central		65,42,886
		89,37,973

(a) Includes Rs. 8,57,329 on account of charges relating to Transferred Departments.

(b) Includes Rs. 20,000 on account of charges in connection with the scheme for the separation of Accounts from Audit.

F. and FF.—Civil Administration.

No. 46-A.—DETAILED ACCOUNT of CHARGES under CIVIL SECRETARIATS
for the year ended 31st March 1930.—*concl'd.*

	R	R
Brought forward - { Central Provincial		88,87,973 65,92,886
PROVINCIAL GOVERNMENTS— <i>cont'd.</i>		
GOVERNMENT OF BURMA. (Reserved and Transferred)		
Secretariats :		
Home, Political and Judicial Department	2,64,009	
Finance and Revenue Department	4,41,395	
Translator's Department	58,224	
Department of Agriculture, Excise and Forests	1,58,324	
Departments of Education, Local Government and Public Health	1,76,160	
		(a) 13,00,112
GOVERNMENT OF BIHAR AND ORISSA. (Reserved.)		
Secretariats :		
Appointment and Political Departments	1,49,885	
Revenue Department	1,07,061	
Judicial Department	41,711	
Local Self-Government Department	1,11,870	
Finance Department	1,02,262	
Education Department	88,382	
Translator's Department	17,682	
Allowances and Contingencies	1,63,461	
		7,85,014
GOVERNMENT OF CENTRAL PROVINCES AND BERAR. (Reserved and Transferred.)		
Secretariats. General Department.		
Pay of Officers, Establishment, and Contingent Charges	5,10,845	
		(b) 5,10,845
GOVERNMENT OF ASSAM. (Reserved.)		
Secretariats :		
Pay of Officers, Establishment and Contingent Charges	3,78,578	3,78,578
TOTAL PROVINCIAL		95,87,435
GRAND TOTAL		1,85,55,408

(a) Includes Rs. 4,34,484 on account of charges relating to Transferred Departments.

(b) Includes expenditure on suspended transferred subject and Rs. 10,723 on account of charges relating to transferred Departments.

No. 46 B—DETAILED ACCOUNT OF TOUR EXPENSES OF HEADS OF PROVINCES (including those of the Governor General) for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.			PROVINCIAL GOVERNMENTS								TOTAL CENTRAL PROVINCIAL.
	India General	North-West Frontier Province.	TOTAL.	Reserved.								Total.
				Government of Madras.	Government of Bombay.	Government of Bengal.	Government of Provinces.	Govt. of N.W.F.P.	Government of United Provinces and Oudh.	Government of Central Provinces and Berar.	Government of Assam.	
Maintenance and Repairs of camp equipment, etc.	R 23,971	R 2,749	R 26,720	R ...	R 1,053	R 4,640	R 415	R ...	R 12,470	R 5,541	R 2,163	R 1,04,385
Railway freight on tents, heavy goods, horses, etc.	13,083	28	13,061	...	4,422	355	1,721	...	2,811	2,178	110	14,231
Carriage of goods, and cost of special trains for the conveyance of heavy goods and stable, etc. . . . .	...	1,430	1,430	...	2,912	10,763	3,742	1,160	3,281	768	...	27,302
Reserved accommodation for members of the families of the Governor General, Governors, etc.	15,023	...	15,023	...	...	...	...	...	...	...	...	...
Cart and coolie hire on tour	19,354	1,647	21,001	...	1,343	3,577	14,017	11,108	2,701	7,877	1,317	44,834
Cart and coolie hire during transfer between Government Houses	6,976	1,783	7,753	...	13,556	4,043	5,766	198	2,384	1,920	...	28,492
Saddle horses and carriages on tour	8,956	2,371	11,327	...	279	2,537	6,903	...	...	...	...	9,710
Payments and presents for services rendered on tour.	30,046	...	30,046	3,016	2,000	3,924	2,080	2,006	4,779	1,961	1,927	22,372
Railway fares and carriage of household while on tour	7,398	136	7,474	...	15,512	1,890	562	22,746	599	35	1,063	43,735
Railway fares and carriage of household while in transit between Government Houses	10,214	136	10,349	...	16,890	2,777	96	3,189	2,596	178	...	25,912
Keep of Elephants . . . . .	...	...	...	...	...	...	...	...	...	1,080	...	1,080
Special Trains and Steamers and haulage of saloon carriages	8,44,200	6,806	8,51,126	66,228 (a)	31,665	61,428	68,411	9,503	46,776	2,723	14,043	2,44,014
Miscellaneous . . . . .	...	13,509	15,599	70,658	...	4,921	...	...	9,451	25	1,691	91,903
TOTAL TOUR EXPENSES AS IN ACCOUNT No. 46	4,78,170	32,744	5,10,914	1,32,300	89,664	1,00,382	1,44,407	76,168	86,557	24,145	24,417	7,00,183
												19,71,052

(c) Expenditure relating to other heads has been classified as "Miscellaneous".

23.—Audit.

The salaries, establishments and other charges of the Auditor General and of the various Accountants General, including the Director of Commercial Audit, who audit *civil* transactions are shown under this head. Prior to 1921-22, these charges were included under the head "General Administration".

2. The charges connected with the audit of transactions of the Railway, Posts and Telegraphs and Northern India Salt Revenue Departments are debited under the respective heads pertaining to those departments. The charges of the Director of Army Audit are recorded under this head, while the cost of maintenance of Army accounts is treated as a military charge.

A similar course has been adopted in connection with the experimental separation of accounts from audit in the United Provinces and the North-West Frontier Province, the cost of audit alone being charged against this head, while the cost of maintaining the accounts is taken to General Administration as Secretariat charges.

3. The charges in England include the pay of the Director of Indian Home Accounts and his assistants appointed under the Government of India Act. A portion of the charges is met by the lump contribution by His Majesty's Government in the Note under "General Administration".

No. 47—ACCOUNT of CHARGES of the AUDIT DEPARTMENT for the Year ended 31st MARCH 1930.

	India General	Madras.	Bombay	Bengal.	United Provinces	Punjab	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Charges in India.											
Auditor General.											
Pay of Auditor General . . .	77,333	...	...	...	...	...	...	...	...	...	77,333
Pay of Establishment . . .	2,80,343	...	...	...	...	...	...	...	...	...	2,80,343
Allowances, Honoraria, etc. . .	32,469	...	...	...	...	...	...	...	...	...	32,469
Contingencies . . .	29,155	...	...	...	...	...	...	...	...	...	29,155
TOTAL	4,19,300										4,19,300
Indian Audit and Accounts Service.											
Pay of Officers . . .	19,41,018	...	...	...	...	...	...	...	...	...	19,41,018
Allowances, Honoraria, etc. . .	1,67,807	...	...	...	...	...	...	...	...	...	1,67,807
<i>Deduct</i> —Amount recoverable from Provincial Governments.	1,05,563	...	...	...	...	...	...	...	...	...	1,05,563
TOTAL	20,02,462										20,02,462
Director of Army Audit.											
Pay of Establishment . . .	2,08,673	...	...	...	...	...	...	...	...	...	2,08,673
Allowances, Honoraria, etc. . .	73,977	...	...	...	...	...	...	...	...	...	73,977
Contingencies . . .	10,822	...	...	...	...	...	...	...	...	...	10,822
TOTAL	2,93,472										2,93,472
Director of Commercial Audit.											
Pay of Establishment . . .	1,20,402	...	...	...	...	...	...	...	...	...	1,20,402
Allowances, Honoraria, etc. . .	55,831	...	...	...	...	...	...	...	...	...	55,831
Contingencies . . .	13,675	...	...	...	...	...	...	...	...	...	13,675
Establishment charges payable to other Governments, Departments, etc.	155	...	...	...	...	...	...	...	...	...	155
<i>Deduct</i> —Establishment charges recovered from other Governments Departments, etc.	1,200	...	...	...	...	...	...	...	...	...	1,200
Total	1,88,363										1,88,363
Total Carried over	29,04,195										29,04,195

No. 47—ACCOUNT of CHARGES of the AUDIT DEPARTMENT for the Year ended 31st MARCH 1930—concl'd.

	India General	Madras.	Bombay.	Bengal.	United Provinces	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	R	R	R	R	R	R	R	R	R	R	R
Brought forward	29,04,195	...	...	...	..	...	...	...	...	...	29,04,195
Civil Offices of Account and Audit.											
Pay of Officers	...	...	...	...	116 the pay	...	...	...	...	...	1,11,262
Pay of Establishment	9,06,447	7,31,861	11,12,341	9,83,024	of the charge	...	...	...	3,97,105	2,80,240	66,79,834
Allowance, Honorary, etc.	73,074	84,814	76,256	55,875	...	...	...	...	...	13,530	1,54,152
Supplies and Services and Contingencies	60,340	40,061	1,82,838	31,806	...	...	...	...	...	13,874	1,91,816
Deduct—Recoveries of cost of Audit, etc.	2,59,906	976	19,674	4,643	...	1,443	...	...	969	180	2,60,416
Add—Establishment charges payable to other Governments, Departments, etc.	3,810	2,800	...	...	...	4,500	...	...	2,788	...	13,941
Deduct—Share of the cost of Local and Outside Audit Establishment charged to Provincial Governments	...	...	1,11,150	1,63,788	...	90,467	...	1,16,673	88,876	...	5,75,911
Works	...	...	...	...	...	20,378	...	...	...	...	20,378
TOTAL	8,13,793	8,08,062	12,40,701	8,97,930	3,78,229	8,33,317	9,07,113	1,03,072	3,57,562	2,91,041	69,55,385
TOTAL CHARGES IN INDIA	97,17,990	8,08,062	12,40,701	8,97,930	3,78,229	8,33,317	9,07,113	1,03,072	3,57,562	2,91,041	88,39,583

Charges in England.

Salaries of Auditor and Assistants, under the Government of India Act, Section 27

Deduct—Contribution by His Majesty's Treasury

Portion charged to the High Commissioner for India

Stating Overseas Pay

Leave Salaries and Deputation Pay

Stores for India

Secretary of State.	High Commissioner	Total.
£	£	£
13,628	...	13,628
—7,500	7,500	...
...	4,918	4,918
...	5,571	5,571
...	9	9
TOTAL CHARGES IN ENGLAND	£ 6,128	17,996

Ditto converted into Rs. at £1 = Rs. 13½

Exchange on

TOTAL CHARGES OF THE AUDIT DEPARTMENT

2,91,041

2,91,041

1,01,63,100

(a) This expenditure has been charged against the grant for the Separation of Accounts from Audit. See also in this connection paragraph 2 of the General Note on page 330.

XVII and 24—Administration of Justice.**GENERAL.**

Prior to 1921-22, this head was designated “^{XVI-A}_{19-A.} Law and Justice—Courts of Law”.

REVENUE.

The bulk of the revenue under this head accrues from “General fees, fines, and forfeitures” which consist chiefly of receipts from fines and confiscations ordered by magisterial courts.

EXPENDITURE.

The expenditure consists chiefly of the pay of civil and criminal judges and magistrates, and of the establishments, with some charges on account of Administrative Officers of the different Provincial Governments. Under the head “Land Revenue”, the charges of district and magisterial functions were formerly distributed on the present head, generally in moieties.

The various different provinces, in expenditure upon criminal and civil cases, that full-time judicial establishments alone. In certain provinces, magisterial work is largely performed by the auxiliary district administrative staff, the cost of which is debited to General Administration”.

No. 48—ACCOUNT OF RECEIPTS UNDER ADMINISTRATION OF JUSTICE for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.										Total	Total Capital and Revenue.	
	U. C. General.	Bairath.	North West Frontier Province.	Bombay.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Shan States and Federal Territory.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.			Government of Coorg.
Receipts in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
Sub-proceeds of Unclaimed and Escheated Property.	6,038	3,523	781	84	11,065	20,145	55,518	37,157	33,721	1,118,139	26,170	2,435	9,215	17,104	12,018	103	3,38,506	3,44,271
Court Fees realized in Cash.	2,347	...	1,301	1,724	5,992	1,50,101	1,98,332	57,317	4,70,941	7,638	10,911	80	55,125	45,598	3,537	82	9,70,990	9,76,589
General Fees, Fines and Forfeitures.	57,681	33,116	1,45,455	916	2,47,103	14,36,103	12,92,767	14,50,566	7,75,217	7,01,653	11,04,108	9,974	2,91,420	4,57,354	2,00,180	8,683	77,97,408	80,44,176
Partnership, etc., Examination Fees.	...	...	...	...	...	...	4,940	26,880	...	...	...	...	11,806	...	2,155	...	46,781	46,781
Miscellaneous Fees and Fines.	15,481	47	32,080	...	47,611	...	1,03,550	29,044	5,388	2,71,970	1	...	...	4,085	...	...	5,79,323	6,26,431
Record Room Receipts.	...	...	...	...	...	...	1,65,150	2,47,313	84,302	92,730	...	...	...	47,531	437	1,506	9,27,889	9,52,907
Other Receipts.	6,615	13	17,840	...	24,468	81,259	1,65,150	2,47,313	84,302	92,730	...	...	...	47,531	437	1,506	9,27,889	9,52,907
Miscellaneous.	1,587	100	1,100	026	3,473	59,191	43,747	79,567	1,09,717	12,561	...	...	...	5,748	838	...	2,81,624	3,85,097
Recovery of over payments.	108	...	23	...	131	8,155	19,114	10,017	675	2,111	...	...	...	643	506	6	57,785	57,916
Collection of payments for services rendered.	...	...	2	...	2	1,055	8,179	...	1,161	1,470	...	...	...	...	...	...	25,606	25,608
Debit—Rdms.	10,556	675	17,454	92	28,780	1,23,220	83,507	64,207	1,20,199	1,49,182	73,221	8,364	57,474	70,139	18,460	282	7,85,318	8,17,108
TOTAL RECEIPTS UNDER ADMINISTRATION OF JUSTICE.	79,874	39,160	1,91,768	9,68	3,11,060	16,47,295	17,92,720	18,14,024	12,61,671	10,69,208	14,55,881	11,730	5,41,223	6,04,825	2,07,315	6,516	1,08,91,799	1,09,42,869

No. 48A.—ACCOUNT OF CHARGES UNDER ADMINISTRATION OF JUSTICE for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										Total Central and Provinci- al.	
	India General.	Baluchistan.	North- West Frontier Provinces.	Other Areas.	TOTAL.	Reserved.								Shan States Federa- tion.		TOTAL.
						Government of Madras.	Government of Bombay.	Government of Rajput Provinces.	Government of United Provinces and A.O.P.	Government of Punjab and Baluchistan.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.			
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
High Courts (as per details in Account No. 48B) . . . . .	..	..	..	..	..	13,19,963	12,54,635	16,54,567	14,36,563	9,49,181	10,75,925	9,93,375	..	..	88,80,151	88,80,151
Contribution towards the cost of maintaining the High Courts at Calcutta and Lahore	(B) 36,000	..	..	..	36,000	..	..	..	..	..	..	79,000	..	..	79,000	1,16,000
Judicial Commissioners	9,493	..	1,34,297	..	1,43,735	..	2,81,833	..	..	..	3,50,085	..	..	2,937	6,15,783	7,59,513
Law Officers	30,920	350	40,257	63,331	1,33,858	4,23,025	8,49,197	6,41,293	6,27,114	..	..	1,67,690	2,150	..	39,72,007	40,95,885
Administrator-General and Official Trustees . . . . .	..	..	..	..	..	80,375	99,863	1,50,936	1,71,124	..	..	1,119	..	..	3,21,778	3,21,778
Coroner's Court . . . . .	..	..	..	..	..	..	15,170	7,420	..	..	..	..	..	..	22,650	22,650
Presidency Magistrate's Court, . . . . .	..	..	..	..	..	91,205	2,57,762	2,49,073	..	..	..	..	..	..	5,85,042	5,85,040
Civil and Sessions Courts (as per details in Account No. 48C)	2,84,096	16,212	4,23,179	..	7,22,487	58,93,435	89,40,970	76,15,250	53,50,385	..	..	6,73,012	85,736	..	3,17,16,737	3,14,39,223
Criminal Courts (as per details in Account No. 48D)	1,10,911	56,707	1,64,028	..	3,31,046	8,36,796	6,24,649	32,974	11,077	5,632	21,91,712	2,74,716	2,95,663	17,618	15,867	55,11,575
Courts of Small Causes	50,144	..	..	..	50,144	1,77,728	4,21,164	3,41,768	1,55,575	..	..	1,10,975	..	..	15,43,747	15,89,891
Præsidial, etc., Examination Charges . . . . .	..	..	..	..	..	..	3,191	10,893	..	..	..	7,561	163	..	22,153	22,153
Works	614	280	..	..	894	..	..	..	1,427	..	..	..	496	..	1,43,907	1,44,101
TOTAL CHARGES IN INDIA	5,21,523	73,549	7,70,761	53,381	14,18,164	95,74,179	75,31,529	1,68,93,629	78,03,966	56,28,970	66,27,965	80,38,924	11,74,405	58,504	18,367,532	18,830,575

No. 48B.—DETAILED ACCOUNT of CHARGES of HIGH COURTS for the year ended 31st March 1930.

	Reserved.							TOTAL.
	Government of Madras	Government of Bombay.	Government of Bengal.	Government of United Provinces	Government of Punjab	Government of Burma.	Government of Bihar and Orissa.	
	R	R	R	R	R	R	R	R
Salaries of Judges	6,45,494	5,00,408	8,80,258	7,97,598	5,49,608	5,06,388	4,89,890	41,89,342
Pay of Registrars and other Officers	99,194	2,30,317	4,11,841	5,641	57,648			8,48,820
Pay of Establishment	4,89,076	4,12,645	6,89,469	4,79,631	3,63,798	3,72,874	2,43,766	30,06,308
Allowances Henciararia, etc.	18,910	18,115	16,943	42,504	20,422	16,585	18,593	1,52,012
Supplies and Services	67,290	98,062	1,67,713	52,988	48,808	56,077	1,14,741	6,00,669
Contingencies								
Deduct—Establishment charges, etc., recoverable from the Assam Government for work done by the Calcutta High Court.	...	...	79,000	...	...	...	...	79,000
Deduct—Amount recoverable from the Central Government for work done by the High Court for Delhi Province.	...	...	...	...	36,000	...	...	36,000
TOTAL CHARGES AS IN ACCOUNT No. 48A.	13,19,963	12,54,585	16,54,537	14,36,563	9,99,181	10,75,964	9,39,878	86,80,151

No. 480.—DETAILED ACCOUNT OF CHARGES under CIVIL and SESSIONS COURTS for the year ended 31st March 1930.

CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.	
India General.	Baluchistan.	North-West Frontier Province.	Totals.	Rajasth.								Government of Coorg.	Total.		
				Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Oriss.	Government of Central Provinces Berar.	Government of Assam.				
Pay of Civil and Sessions Judges, Subordinate Judges, and Magistrates, etc.	R 1,31,282	R ...	R 1,97,675	R 3,28,957	R 21,09,945	R 14,85,027	R 29,97,273	R 22,60,399	R 14,50,288	R ...	R 2,72,169	R ...	R 15,740	R 1,35,67,859	R 1,35,96,816
Pay of Establishment.	1,21,664	13,493	1,65,293	3,00,447	39,77,500	21,19,825	34,33,381	25,59,016	12,45,727	...	2,23,725	...	18,733	1,80,50,442	1,69,50,889
Allowances, Honorary, etc.	5,949	397	34,671	41,017	2,07,130	1,16,488	8,30,435	3,44,063	1,02,449	2,39,687	1,49,441	...	483	23,48,559	23,89,976
Supplies and Services.	20,381	1,822	24,839	46,542	3,98,620	2,24,680	3,54,561	2,16,902	2,13,142	3,40,219	1,36,355	1,09,973	754	21,52,170	21,08,712
Contingencies.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grants-in-aid, Contributions, etc.	600	...	701	1,301	...	...	...	...	...	...	...	1,629	...	1,629	2,880
Establishment charges paid to other Government.	4,223	...	...	4,223	...	...	...	...	...	...	...	...	...	...	4,223
Debet-Charges recoverable from other Government, Departments, etc.	...	...	...	...	...	...	...	...	4,223	...	...	...	...	4,223	4,223
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 480.	2,81,496	15,212	4,23,179	7,22,487	66,03,435	39,46,470	76,15,650	53,80,380	30,07,379	26,75,698	22,64,802	6,75,042	36,759	3,47,16,738	3,54,39,233

F. and F. Civil Administration.

23
24
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No. 48D.—DETAILED ACCOUNT OF CHARGES UNDER CRIMINAL COURTS for the year ended 31st March 1930.

CENTRAL GOVERNMENT.										PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVIN- CIAL.
				General.						Reserved.						TOTAL.				
India General.	Banachian.	North-West Frontier Provinces.	Total.	Government of Madras.	Government of Bombay.	Govern- ment of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Govern- ment of United Provinces.	Status Federa- tion	TOTAL.	TOTAL CENTRAL AND PROVIN- CIAL.					
Pay of Magistrates, Deputy Magistrates, Deputy Commis- sioner, etc.	18,302	35,188	53,490	...	1,76,357	...	9,940	...	1,80,211	...	3,13,836	16,843	62,153	1,43,816	10,088	2,973	3,69,501	4,22,981		
Pay of Establishment.	25,247	14,693	39,940	68,491	2,47,350	8,377	540	...	3,13,836	16,843	62,153	1,43,816	10,088	4,320	14,92,433	15,31,986				
Allowances, Honoraria, etc.	10,261	1,926	32,846	45,033	16,647	570	1,674	10,512	39,601	...	29,148	864	...	5,080	1,77,082	2,22,085				
Supplies and Services.	56,501	4,900	1,11,601	1,72,992	1,17,954	2,21,295	2,407	9,09,913	16,571	...	...	...	...	5,774	34,71,621	36,44,613		
Contingencies.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	969	969
Charges in connection with the revision of Chaukidar Pan- chayats.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 48A.	1,10,911	56,707	1,64,028	3,31,046	8,36,798	32,994	120,474	9,40,425	21,91,613	2,43,843	2,74,546	2,95,663	17,618	18,357	53,11,518	58,42,624				

XVIII and 25—Jails and Convict Settlements.**REVENUE.**

The principal item of revenue is the proceeds of the sale of jail manufactures which is, however, largely counterbalanced by expenditure involved in their production.

All receipts in the convict settlements in the Andamans and Nicobars including those on account of jail manufactures, are shown under a separate head "Convict Receipts at Port Blair and Nicobars".

EXPENDITURE.

The expenditure consists mainly of the maintenance charges of the jail population, the cost of production of jail manufactures, together with the pay of convict staffs and necessary establishments.

As with the convict settlements in the Andamans and Nicobars are shown under a distinct head.

No. 49.—ACCOUNT OF RECEIPTS UNDER JAILS AND CONVICT SETTLEMENTS for the year ended 31st March 1930.

CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.	
India General.	Banarshi- lan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma. Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total.		
R 85,517	R 4,281	R 1,32,999	R 1,72,797	R 9,81,165	R 3,86,586	R 9,34,853	R 6,38,454	R 4,03,462	R 4,20,440	R 7,12,855	R 2,38,039	R 77,071	R 11	R 47,83,036	R 49,60,833	
Receipts on account of Jail Manufactures	2,50,748	...	2,50,748	...	...	...	...	...	...	...	...	...	...	...	2,50,748	
Convict Receipts at Port Blair and Nicobars . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hire of Convicts . . . . .	...	91	91	34,893	79,068	81,560	16,608	68,644	2,90,073	28,393	28,393	917	140	6,00,777	6,00,868	
Other Jail Receipts	6,803	2,346	9,214	33,176	82,013	28,825	52,920	94,973	...	...	...	3,999	10	3,76,237	3,85,471	
Collection of payments for services rendered . . . . .	...	...	...	3,700	...	...	280	...	...	...	...	27	...	3,957	3,957	
Recoveries of over payments	3,234	293	3,777	8,614	1,980	2,324	6,766	6,114	...	...	...	1	...	37,479	41,256	
Deduct—Refunds	2,96,302	4,596	1,85,729	4,36,627	5,49,627	10,47,072	7,09,978	5,73,139	...	...	...	82,013	161	58,08,506	62,43,133	
	97	...	50	147	402	496	1,160	1,737	...	423	...	405	...	5,093	5,240	
TOTAL RECEIPTS UNDER JAILS, ETC.	3,06,205	4,596	1,85,679	4,36,480	10,61,454	10,46,576	7,08,798	5,71,452	7,44,759	819	7,33,705	82,120	161	58,01,413	62,37,593	

[illegible]

(a) Postal Institute
(b) Reclamation Department.

F. and FF.—Civil Administration.

No. 49B.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS
for the Year ended 31st March 1930.

	Rs.
Superintendence	2,67,655
Medical Establishment	1,68,786
Veterinary Establishment	8,432
Commissariat Establishment	1,61,710
Treasury Establishment	4,100
Marine Establishment	3,55,040
Police Establishment	2,41,328
Jail Establishment	8,02,547
Registration Establishment	300
Education Establishment	44,012
Charges in connection with the Mail Steamer "Maharaja"	1,49,138
Charges in connection with the Station Ship "Ahmedi"	1,15,555
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC.	25,68,969

XIX and 26—Police.**REVENUE.**

Compared with the expenditure, the receipts are insignificant and consist mostly of (i) recoveries of expenditure on special police, and (ii) fees levied for services controlled by the Police Department, such as receipts under the Public Conveyance Act, etc. The lump sums recovered from Railway Companies under the terms of their existing contracts are also credited to this head (see paragraph 2 below).

EXPENDITURE.

2. The great bulk of the expenditure is on account of the police force and its supervision. Formerly the expenditure on account of the Railway Police were distributed between the Government and Railways in the proportion of 1/10 ths and 9/10 ths respectively. The Government bears all charges for 'Crime and Order' police, 'Patrol' police, 'Night Watch' and 'Ward' police, besides making a lump sum payment to the Railways equivalent to the difference between what each would have paid under its contract to pay, viz., 1/10 ths of the charges on account of the 'Watch' police, and the whole cost of the 'Crime and Order' charges of the Criminal Investigation Department.

No. 50.—ACCOUNT OF RECEIPTS connected with POLICE for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.				Total.	PROVINCIAL GOVERNMENTS.										Total of Provincial Receipts.	
	India General.	Bombay.	North-West Frontier Province.	Bombay.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Assam and Nagaland.	Government of Government of Bihar and Orissa.	Govt. of Bihar and Orissa.			
Police supplied to Railways.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Police supplied to Municipal, Corporation and Town Funds.	215,282	...	...	...	215,282	...	...	7,556	...	...	14,803	5,761	...	...	29,420	29,420	29,420
Police supplied to Public Departments, private Companies and persons.	...	...	...	...	...	...	1,69,765	85,491	...	...	1,74,568	11,359	...	...	3,81,385	3,81,385	3,81,385
Recoveries on account of Presidency Police.	...	...	...	...	...	2,15,576	5,29,906	9,22,737	...	...	4,55,102	...	...	...	21,28,820	21,28,820	21,28,820
Recoveries on account of Village Police.	...	...	...	...	...	1,440	...	...	...	...	...	...	...	...	1,440	1,440	1,440
Contribution for Railway Police.	65,500	...	...	...	65,500	3,24,646	1,76,686	20,800	43,746	24,220	...	30,764	81,085	7,00,823	7,00,823	7,00,823	7,00,823
Cash Receipts under the Arms Act.	8,769	640	...	479	9,888	...	50,937	2,404	5,103	...	65,085	...	1,288	...	1,29,435	1,29,435	1,29,435
Fees, Fines and Forfeitures.	57,691	7,273	60,961	...	1,25,925	5,18,704	2,27,571	92,219	33,600	1,17,800	3,671	...	43,153	27,280	17,15,373	17,15,373	17,15,373
Recoveries of over payments.	723	531	136	477	1,866	25,551	12,913	79,635	22,103	7,036	...	...	8,215	1	2,41,070	2,41,070	2,41,070
Collection of Payments for services rendered.	10,750	266	5,523	6,074	22,613	...	...	...	...	17,040	...	...	...	...	16,040	16,040	16,040
Miscellaneous.	11,51	1,610	4,324	785	18,430	29,349	19,095	97,344	69,741	33,550	5,421	...	1,52,161	20	10,17,011	10,17,011	10,17,011
Superannuation Receipts.	1,305	...	...	...	1,305	...	...	...	...	...	...	...	...	...	94	94	94
	3,74,011	10,310	70,363	7,615	4,63,185	11,02,243	11,77,145	12,35,488	1,75,807	1,02,335	10,47,128	2,75,110	...	...	64,37,911	64,37,911	64,37,911
Deduct—Returns.	410	22	8,737	...	4,169	5,171	2,506	18,134	15,621	6,317	2,58,762	7,731	...	...	3,36,013	3,36,013	3,36,013
TOTAL RECEIPTS IN LRS.	3,73,601	10,288	68,616	7,615	4,63,020	11,89,074	11,74,839	12,45,262	1,62,186	1,92,019	11,08,366	2,75,110	...	...	63,47,243	63,47,243	63,47,243

No. 50-A.—ACCOUNT of CHARGES in connection with POLICE

	CENTRAL GOVERNMENT.					PROVINCIAL		
	India General.	Baluchistan	North-West Frontier Province.	Other Areas	Total.	Government of Madras	Government of Bombay.	Government of Bengal.
Charges in India.	R	R	R	R	R	R	R	R
Presidency Police				(a) 1,52,130	1,52,130	14,74,268	37,14,160	42,14,484
Superintendence	62,805		1,15,542		1,78,347	2,02,605	2,74,234	3,55,062
District Executive Force (as per details in Account No. 50 B)	10,80,145	11,65,225	25,93,341	(b) 6,50,992	63,91,733	1,31,44,252	1,16,60,653	1,35,43,226
Police Training School	3,150	1,050	10,215		14,415	1,12,027	2,80,947	
Village Police						60,777		
Special Police						15,240	5,50,377	
Railway Police	4,16,155		1,02,071		5,18,226	10,79,096	8,42,108	
Criminal Investigation Department	38,407		1,17,735		1,56,142	2,52,727	6,79,171	10,84,008
Magistrate Pounds			2,937		2,937			
Miscellaneous	400		1,515		1,915			
Works	21,070	5,361			26,431			83,764
Total Charges in India	25,40,453	11,72,246	29,46,362	7,68,131	74,42,191	1,98,83,071	1,75,95,366	2,09,12,024
Charges in England.								
Secretary of State.					£	£	£	£
Examination expenses &c., in connection with appointments to the Police Service					164	...	...	...
Leave Salaries of Officers . . . . .					...	...	...	...
Gratuity allowance of Officers on appointment . . . . .					...	...	60	80
TOTAL					£ 164	...	60	80
High Commissioner.								
Leave Salaries and Deputation Pay					6,400	15,050	18,836	17,870
Furlough Overseas Pay					6,839	10,649	13,098	15,406
Gratuities for India . . . . .					...	3,008	48	...
Miscellaneous.—Travelling expenses, and Fees, etc., of officers attending special courses of Instruction, etc.					51	92	136	118
Expenses connected with Recruitment . . . . .					...	...	129	65
Cost of maintenance and treatment of officers by the Seamen's Hospital Society etc. . . . .					...	...	126	...
TOTAL					£ 13,880	28,800	32,873	33,459
TOTAL CHARGES IN ENGLAND					£ 13,544	28,800	32,433	33,459
Ditto converted into Rs. at £1=Rs. 18½					R 1,80,590	3,88,998	4,82,437	4,46,519
Exchange on ditto					1,405	3,155	3,516	3,692
TOTAL CHARGES UNDER POLICE					76,24,276	2,02,20,224	1,80,81,319	2,18,62,236

(1) This is made up of:—

Charges for Passport work done by the Police Department, Bombay	Rs. 6,780
Amount paid to Government of Bombay for cost of Police guards supplied for Central Buildings, etc.	
Amount paid to Government of Bengal for cost of Police guards supplied for Central Buildings and for Pilgrim Traffic Police at Calcutta	52,908
	82,508
Total	1,52,139

during the year ended 31st March 1930.

GOVERNMENTS.

Reserved						Government of Cooch.	Shan States Federation.	TOTAL	TO CENTRAL AND PROVINCIAL
Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	R	R	R	R
R	R	Rs	R	R	R	R	R	R	R
..	..	13,23,827	..	..	..	..	..	1,07,26,98	1,08,78,887
2,78,126	2,60,909	2,91,510	2,76,804	1,52,037	89,981	..	..	22,70,418	24,48,725
1,33,11,817	1,02,83,943	1,03,16,509	67,19,290	53,30,723	20,47,971	1,00,047	1,67,611	8,69,45,643	9,23,37,776
1,38,787	87,578	2,18,037	61,420	1,801	..	..	..	12,14,468	12,20,483
18,00,801	..	..	..	521	..	..	..	46,30,608	46,69,658
..	2,48,552	..	..	2,39,964	..	..	..	39,01,247	39,01,247
8,62,304	7,04,848	..	..	1,08,155	..	..	..	55,28,086	60,45,618
3,85,550	5,20,892	..	..	1,62,354	..	..	..	41,28,720	42,81,862
..	48	..	..	4,148	..	..	..	3,72,455	3,76,392
2,128	15,123	..	..	10,500	..	..	..	32,087	34,902
3,64,679	..	..	..	78,005	..	..	..	5,67,644	5,94,075
1,71,42,290	1,31,84,763	1,53,70,100	82,32,982	30,68,810	27,73,400	1,00,047	1,07,611	12,08,28,434	12,77,70,645
£	£	£	£	£	£	£	£	£	£
..
..	..	1,600	..	..	680	..	..	2,370	..
30	60	80	30	60	80	..	..	760	..
30	60	1,700	30	60	710	..	..	2,730	..
14,588	6,374	12,208	7,512	7,408	4,784	..	..	1,05,180	..
15,473	9,292	12,059	8,945	5,421	2,881	..	100	93,124	..
284	2	3,100	61	7	423	..	..	7,724	..
163	170	173	35	..	..	..	..	897	..
61	123	137	61	121	61	..	..	738	..
..	..	..	29	7	..	..	..	156	..
30,899	16,181	28,487	16,656	12,964	7,949	..	100	2,07,778	..
30,899	16,221	30,217	16,666	13,024	8,659	..	100	2,10,608	..
R	R	R	R	R	R	..	R	R	R
4,11,980	2,16,270	4,02,903	2,22,211	1,73,652	1,15,452	..	1,335	28,06,776	29,87,386
3,462	1,745	3,318	1,909	1,370	975	..	10	23,152	24,647
1,75,57,742	1,23,52,777	1,57,76,321	84,57,102	62,41,832	23,89,827	1,00,047	1,68,056	12,81,58,862	13,07,82,658

(b) This is made up of :-

Charges for Passport work done by the Police Department, Aden	2,631
Amount paid to Government of Bombay for cost of Police guards for Central Buildings	6,551
Charges in Western India States Agency, Bombay	5,99,605
Amount paid to Government of Bengal for cost of Police guards for the Archaeological Camp at Baharpur and Mahasthan	158
Honorarium paid to a retired Deputy Superintendent of Police in Bengal for services in connection with the system of identification by finger prints	3,000
Amount paid to Government of the United Provinces for cost of Police guards for Central Buildings	7,800
Amount paid to Government of the Punjab for special Police guards employed to protect the treasure in Lahore Fort, etc.	7,260
Charges for the maintenance of the treasure guards at the Agricultural Research Institute at Pusa (Bihar and Orissa)	1,915
Total	6,80,992

F. and FF--Civil Administration.

No. 50 B.—DETAILED ACCOUNT OF CHARGES OF THE DISTRICT EXECUTIVE POLICE FORCE for the year ended 31st March 1950.

CENTRAL GOVERNMENT.										PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
CENTRAL GOVERNMENT.										PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
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CENTRAL GOVERNMENT.																				

XX and 27.—Ports and Pilotage.

Ports are classed under two divisions, 'A—Major Ports' and 'B—Minor Ports,' the former being under the control of the Central Government and the latter of the Provincial Governments. Madras, Bombay, Calcutta, Chittagong, Rangoon, Karachi, Aden and Vizagapatam are Major Ports. The rest are Minor Ports.

2. Receipts and charges connected with the maintenance of river flotillas, pilot establishments and harbours are shown under this head. The receipts and charges connected with Light-houses and Light-ships, which were hitherto recorded under these heads, are now shown under "XX(1) and 27(1)—Light-houses and Light-ships" (see page 359.)

3 In Bengal alone, the Pilot Service is a Government service. Similar services in other Central Provinces are controlled by the Port Trusts, and their receipts and expenditures are recorded in Local Fund accounts. In view of the commercial system of accounts for the Bengal Pilot Service, the receipts and expenditures of that Service are shown under separate sub-heads under "XX and 27—Ports and Pilotage".

Added to Revenue.

Vizagapatam Port.

This is a Major head opened in the accounts for 1925-26. It includes expenditure in connection with the development of Vizagapatam Harbour, which has been undertaken to afford an outlet easy of approach for the trade of the Central Provinces and Upper India generally, and to ease the congestion at the Port of Calcutta and also to some extent, at Bombay, and on the railways leading to them.

No. 51.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE for the year ended 31st March 1930.

	India General	Madras	Bombay	Kanachi	Aden	Calcutta	Chattagong	Rangoon	Total
	R	R	R	R	R	R	R	R	R
A.—Major Ports—Central.									
(1) Bengal Pilot Service—									
Pilotage receipts						18,92,185			18,92,185
Miscellaneous						32,023			32,023
Deduct—Refunds									19,24,208
Total Bengal Pilot Service									3,200
									19,21,406
(2) Other Receipts—									
Survey fees			51,388					2,717	1,00,316
Fees for engagement and discharge of Seamen		694	97,297	936	5,581		1,262	16,012	2,17,913
Examination fees and Miscellaneous	1,053	601	34,844	1,235	99	28,686	881	2,114	70,813
Deduct—Refunds	1,053	1,295	1,83,623	8,673	5,502	1,02,034	2,858	22,601	4,17,612
Total Other Receipts	1,053	86	512			649		2,858	1,162
Total Receipts—Central	1,053	1,209	1,83,081	8,673	5,502	1,01,385	2,858	19,710	4,18,480
	1,053	1,209	1,83,081	8,673	5,502	21,12,391 ^(a)	2,858 ^(a)	19,710	23,34,486
TOTAL RECEIPTS FROM B.—MINOR PORTS—AS IN ACCOUNT No 51A.									2,97,503
TOTAL RECEIPTS UNDER PORTS AND PILOTAGE									26,31,989

No. 51A.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B.—MINOR PORTS for the year ended 31st March 1930.

	Government of Madras.	Government of Bengal	Government of Burma.	TOTAL.
	R	R	R	R
B.—Minor Ports—Provincial.				
Sale-proceeds of Vessels and Stores	...	1,220	1,82,644	1,83,864
Freight, Passage and Tonnage	...	..	2,165	2,165
Registration and other Fees	...	3,265	10,965	14,230
Recoveries of investments in Government Commercial Undertakings	...	...	145	145
Recoveries of indirect charges from Government Commercial Undertakings	...	...	82,564	82,564
Miscellaneous	1,306	54,226	66,865	1,22,897
Deduct—Refunds	1,306	58,711	2,45,243	3,05,865
	...	..	7,862	7,862
TOTAL RECEIPTS—B.—MINOR PORTS	1,306	58,711	2,37,488	2,97,503

(a) Adjusted in India General books.

No. 51B.-ACCOUNT of CHARGES for PORTS and PILOTAGE for the year ended 31st March 1930.

	India General.	Bombay			BENGAL		Rangoon	Total.
		Bombay	Katuchi.	Aden.	Calcutta	Chittagong		
	R	R	R	R	R	R	R	R
A.—Major Ports—Central								
Charges in India.								
(1) Bengal Pilot service—								
(a) Capital Account—								
Expenditure during 1929-30								
Construction of vessels	...	...	...	...	...	...	...	...
Plant, machinery, and other equipment	...	...	...	...	...	...	...	...
Buildings	...	...	...	...	...	...	...	...
TOTAL EXPENDITURE 1929-30	...	...	...	...	...	...	...	...
EXPENDITURE TO 31st MARCH 1930	...	...	...	...	7,88,302	...	...	7,88,302
(b) Revenue Account								
Pay and Allowances of Officers and Men afloat	...	...	...	...	1,84,116	...	...	1,84,116
Victualling Allowances of Officers and Men afloat	...	...	...	...	38,817	...	...	133,817
Pilotage and Pilot Establishments	...	...	...	...	8,55,731	...	...	8,55,731
Purchase of Stores	...	...	...	...	68,469	...	...	68,469
Repairs and maintenance	...	...	...	...	1,45,172	...	...	1,45,172
Total Revenue Account	...	...	...	...	12,87,305	...	...	12,87,305
(2) Other charges—								
Direction (Headquarters Establishment)	62,037	...	...	...	...	...	...	62,037
Principal Officers and their Establishments	...	38,501	6,558	14,862	1,00,816	14,411	67,120	2,40,268
Shipping Officers	...	94,814	...	...	99,171	...	...	1,93,985
Ship Survey Department	...	1,19,887	21,246	...	1,16,103	1,000	48,582	3,04,771
Training Ship	...	2,34,927	...	...	...	...	...	2,34,927
Miscellaneous	...	9,542	...	...	...	...	...	9,542
Deduct—Establishment charges recovered from Provincial Governments (See Account No. 51C.)	...	5,372	1,022	...	31,849	...	49,024	85,267
TOTAL OTHER CHARGES	62,037	4,92,249	26,782	14,862	2,87,241	15,411	61,678	9,00,289
TOTAL CHARGES IN INDIA	62,037	4,92,249	26,782	14,862	(a) 15,74,549	(a) 15,411	61,678	22,47,588
Charges in England.					Secretary of State.	High Commissioner.	Total.	
Government Scholarships	...	...	...	...	£	£	£
Leave Salaries and Deputation Pay	...	...	...	...	732	365	365	
Ditto (Bengal Pilots)	...	...	...	...	...	367	1,099	
Expenses connected with Recruitment (Bengal Pilots)	...	...	...	...	...	8,516	8,516	
Stores for India	...	...	...	...	...	86	86	
Sterling overseas pay (Bengal Pilots)	...	...	...	...	...	67	67	
TOTAL CHARGES IN ENGLAND	£	...	...	...	732	20,843	21,575	
Ditto converted into Rs. at £1=Rs. 19½								2,87,665
Exchange on ditto								2,285
TOTAL CHARGES A.—MAJOR PORTS								26,37,580
TOTAL CHARGES B.—MINOR PORTS (SEE ACCOUNT NO. 51C.)								16,03,578
TOTAL CHARGES UNDER PORTS AND PILOTAGE								41,41,158

(a) Adjusted in India General books.

F. and F.F.—Civil Administration.
2 & 2

No. 51D—ACCOUNT of CAPITAL EXPENDITURE on VIZAGAPATAM PORT during and to end of the year 1929-30—*concl'd.*

	Expenditure during the year	Expenditure to end of the year
Brought forward	R 22,86,116	R 1,86,97,800
V.—General Charges—		
(1) Pay and allowances other than travelling ances		14,10,585
(2) Travelling allowances		79,148
(3) Office expenses	101	1,28,042
(4) Residential quarters	2,391	22,719
(5) Instruments	9,402	
(6) General charges on Stores	11,053	
	3,30,844	16,66,949
VI.—Suspense—		
(1) London Invoices	1,31,875	1,31,875
(2) London Stores	—3,530	56,246
(3) Purchases	—78,374	—95,746
(4) Sales	—10	154
(5) Stores	—4,301	1,61,044
(6) Manufactures . . . . .	...	...
(7) Miscellaneous Advances	15,367	50,382
	60,967	3,03,955
VII.—Interest during Construction	9,79,205	(b) 35,26,372
TOTAL	36,07,132	1,91,94,576
Deduct—Receipts on Capital Account	32,114	1,55,840
TOTAL EXPENDITURE NOT CHARGED TO REVENUE	(a) 35,75,018	1,90,38,736

(a) Includes Rs. 4,57,179 on account of expenditure in England and Rs. 4,388 on account of Exchange thereon.

(b) Rs. 3,794 representing interest on the cost of land acquired in previous years written off without financial adjustment

XX(1) and 27(1) —Lighthouses and Lightships.

These major heads as well as the corresponding Capital head "56-E-II.—Capital expenditure on Lighthouses and Lightships" have been introduced from the accounts for 1929-30 following the reconstitution of the accounts of Lighthouses and Lightships in India. To ascertain whether the Lighthouses administration in India is self-supporting, i.e., whether the receipts from the light dues over a fixed period are sufficient to cover all charges thereon, and with the idea of improving the efficiency of the service, it has been decided that the service should be administered on an all-India basis and that its accounts should be maintained on commercial lines within the Government account in order that the results of the financial working of the Department should be obtainable with greater facility and more accuracy than has been possible in the past. For this purpose, the Government account for Lighthouses and Lightships is divided into two parts: one for depreciation and capital expenditure indirect charges such as those for depreciation of assets, interest on capital and cost of accounts and the other for ordinary running expenses and annual maintenance. The first part is a Capital Expenditure account and a balance sheet in connection with it. The second part is an Income and Expenditure account of each year. A General Reserve Fund which is also debited to the same account. Any large surplus in the fund is also debited to the same account. New capital expenditure on Lighthouses and Lightships, the accounts appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government Commercial concerns.

56-E.-II.—Capital expenditure on Lighthouses and Lightships.

This account shows the total capital invested on Lighthouses and Lightships during and to end of each year and the different sources from which the expenditure has been financed.

No. 51E—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1930.

	India General	Madras	Bombay			Bengal	Birma	Bihar and Orissa	Total
			Bombay	Katachu	Aden				
	R	R	R	R	R	R	R	R	R
Light dues		2,19,651	3,92,735	85,581	1,57,022	3,10,700	2,41,183	200	13,41,233
Contributions	1,158	..	..	..	22,300	..	350	..	20,408
Miscellaneous	2,420	640	35	130	..	225	..	11	3,401
	6,578	2,50,321	3,92,770	85,711	1,79,322	3,10,925	2,41,733	311	13,71,535
<i>Prod. of — Returns</i>		10,111	3,037	..	..	..	3,871	..	28,616
Total Receipts	6,578	2,60,432	4,05,807	85,711	1,79,322	3,11,150	2,45,604	311	14,30,949

(a) Adjusted in indicated manner the charge

No. 51F—ACCOUNT of CHARGES for LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1930.

	India General	Madras	Bombay			Bengal	Birma	Bihar and Orissa	Total
			Bombay	Katachu	Aden				
	R	R	R	R	R	R	R	R	R
Charges in India.									
A.—Capital Account—									
Capital Outlay financed from ordinary Revenues	..	..	..	..	..	..	..	..	..
B.—Revenue Account—									
Direction (Head Quarters Establishment)	1,09,469	..	..	..	..	..	..	..	1,09,469
Lighthouses—Working expenses	..	58,629	26,280	26,075	45,411	..	1,19,820	6,187	2,82,382
Lightships—Working expenses	..	..	..	30,297	..	29,521	1,61,208	..	2,21,111
Cost of Accounts and Audit	10,464	..	..	..	..	..	..	..	10,464
Pensionary and Provident Fund charges	19,012	..	..	..	..	..	..	..	19,012
Contribution to Depreciation Fund	1,07,555	..	..	..	..	..	..	..	1,07,555
Contribution to the Additions and Replacements Reserve Fund	80,323	..	..	..	..	..	..	..	80,323
Contribution to the General Reserve Fund	5,57,518	..	..	..	..	..	..	..	5,57,518
<i>Deduct—English cost of stores and establishment</i>	6,158	..	..	..	..	..	..	..	6,158
Total Charges in India	8,78,188	58,629	26,280	56,372	45,411	(a) 29,521	2,81,113	6,187	13,81,681

Charges in England.

<i>High Commissioners—</i>	£
Travelling Expenses, etc., of a delegate to the International Light house Conference and training allowances of recruits	213
Expenses connected with recruitment	215
Total Charges in England	458

Ditto converted into Rs. at £1 = Rs. 18 1/2

Exchange on ditto

TOTAL CHARGES FOR LIGHTHOUSES AND LIGHT-SHIPS

(a) Adjusted in India General books.

No. 51-G.—ACCOUNT of CAPITAL EXPENDITURE on LIGHTHOUSES and LIGHTSHIPS during and to end of the year 1929-30.

	Expenditure during the year.	Expenditure to end of the year.
	R	R
Central Government.		
Lighthouses . . . . .	...	12,08,600
Light Ships	3,20,897	11,52,328
Buildings and other work . . . . .	...	11,67,044
Plant and Machinery . . . . .	...	8,30,982
Furniture and fittings . . . . .	...	47,358
Stock and Suspense	12,821	88,870
	(a) 3,33,718	44,95,177
Deduct—Amount financed by Light-houses and Light-ships	3,20,897	3,20,897
„ —Amount financed from Ordinary revenues . . . . .	...	41,61,459
Net expenditure not charged to revenue	12,821	12,821

(a) Includes Rs. 3,33,381 and Rs. 2,724 on account of expenditure in England and Exchange thereon.

28—Ecclesiastical.

Apart from a trifling sum spent on cemeteries, the charges under this head consist of the stipends of Bishops and Chaplains together with the pay of their small establishments. The stipends of Chaplains attached to regiments are debited not to this head but to the Army Estimates (see Account No. 75 D., page 544).

No. 52.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1930.

	India General.	Baluchistan.	North-West Frontier Provinces.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Azamgarh.	Coorg.	Total.
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
ECCLESIASTICAL ESTABLISHMENT:—														
Church of England:—														
Stipends of Bishops	45,977	19,345	60,995	25,600	8,610	52,293	1,80,440	1,62,198	9,272	17,898	10,898	11,268	...	99,867
Pay of Chaplains, etc.	1,02,768	696	900	94,607	1,76,786	8,627	13,949	6,156	50,017	2,814	43,749	1,237	...	9,87,036
Pay of Establishment	16,463	7,236	17,367	7,888	13,249	24,349	44,082	33,414	6,467	4,771	18,092	1,681	144	89,176
Allowances, Honoraria, etc.	25,745	3,376	6,189	23,649	40,082	7,674	12,108	17,243	39,340	314	3,500	96	...	2,85,738
Supplies and Services and Contingencies	14,026	...	...	7,400	16,367	1,000	...	...	8,065	...	...	...	...	1,02,738
Grants-in-aid	3,55,000	...	...	...	...	...	...	...	...	...	...	...	...	8,61,400
(c) Church of Scotland:—														
Pay of Chaplains, etc.	8,607	...	...	12,654	20,140	22,396	1,500	1,167	...	...	...	...	...	75,374
Pay of Establishment	450	108	351	785	3,628	4,672	1,359	880	...	...	900	...	...	12,403
Allowances, Honoraria, etc.	4,176	...	...	3,380	10,123	15,273	600	1,839	...	...	...	...	...	35,899
Supplies and Services and Contingencies	1,380	240	882	638	8,910	1,758	1,577	1,919	...	...	74	...	...	12,408
(c) Church of Rome:—														
Allowances of Bishops, Priests, etc.	1,370	...	980	...	12,453	7,289	5,609	8,114	...	...	...	...	...	38,935
TOTAL ECCLESIASTICAL ESTABLISHMENT.	5,73,352	31,000	76,064	1,91,812	3,26,297	1,76,176	2,61,194	2,82,897	...	...	88,147	14,272	144	21,05,953
Candery Establishment	19,009	4,423	5,297	14,468	22,043	11,736	19,989	15,797	...	...	768	2,539	144	1,28,929
Miscellaneous Ecclesiastical Charges	900	...	...	6,000	9,000	396	5,458	2,007	...	...	100	...	...	30,427
Works	...	...	...	...	...	...	40,296	24,76	...	...	...	...	...	65,037
Total Charges in India	5,97,761	35,423	81,281	2,11,780	3,57,345	(9) 1,87,308	3,26,837	2,75,455	...	...	96	16,831	288	23,33,306
Charges in England.														
Leave Salaries and Disputation Pay	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sterling Overseas Pay	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Expenses connected with Recruitment	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Allowances to Bishop of Bombay on appointment	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Expenditure	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Charges in England	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Ecclesiastical Charges	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...

8,22,732
6,683

31,62,511

(a) Expenditure of Payments to Presbyterian Chaplains and Roman Catholic Priests attached to Regiments, which are treated as Army Expenditure and included in Account No. 762, page 544.
(b) Adjusted in India General books.

29—Political.

The charges classified under 'Political' arise out of the relations of the Government of India with the Indian States and the Foreign Governments adjoining the British Empire in India, and include expenditure in connection with important political *détenu*s, etc. Charges connected with the defence operations on the various frontiers are recorded under the major head "29A.—Frontier Watch and Ward" with effect from 1927-28. All other charges debited under this head prior to 1921-22 are now recorded under 'Miscellaneous'.

2. The great bulk of the *normal* political expenditure relates to (i) the cost of political officers and their establishments, (ii) the subsidies paid to the several frontier states, (iii) the expenses of refugees and State prisoners, (iv) the cost of advisory officers and their establishments employed with Indian State Forces and (v) entertainment of envoys and chiefs. Expenditure of a *special* character, from time to time, is, however, shown under the head "Special Accounts". Political charges in connection with the Heja Accounts are recorded under this head.

No. 53.—ACCOUNT OF CHARGES OF POLITICAL AGENTS AND OTHER POLITICAL SERVICES for the year ended 31st March 1930.

	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Charges in India.													
Political Agents—													
Pay of Officers	10,05,409	4,99,390	2,65,360	1,16,696	5,71,478	6,617	11,013	3,02,771	...	23,536	1,04,105	30,30,421	
Pay of Establishments	6,18,964	4,37,133	2,51,702	27,413	7,12,880	2,317	...	1,2	...	13,595	45,118	23,65,659	
Allowances, Honorary, etc.	2,64,513	2,13,726	1,23,878	24,752	2,05,470	714	676	1,81,2	...	8,607	19,041	10,37,856	
Allowances to Tribes . . . . .	...	...	8,26,887	...	...	...	...	13,070	...	...	...	8,41,957
Supplies and Services and Contingencies	5,51,041	1,81,248	2,58,488	28,955	2,12,037	1,450	1,009	1,37,629	22,749	9,290	15,899	14,23,218	
Establishment charges payable to other Governments	1,889	...	...	11,800	2,02,366	...	27,302	56,700	...	...	...	2,99,877
Grants-in-aid, Donations, Contributions, etc.	8,247	679	1,881	13,319	39,307	...	503	6,673	1,093	1,800	13,360	89,673	
Less—Contribution for Salaries, Establishments, etc.	7,688	1,440	...	...	2,61,522	...	...	...	...	...	7,253	2,67,903
TOTAL	24,80,376	13,32,741	17,29,181	2,24,634	16,92,036	11,093	40,501	7,78,777	1,68,023	1,20,474	89,132	1,93,816	87,60,738
Total Carried over	24,80,376	13,32,741	17,29,181	2,24,634	16,92,036	11,093	40,501	7,78,777	1,68,023	1,20,474	89,132	1,93,816	87,60,738

29A.—Frontier Watch and Ward.

This major head has been opened from the accounts for 1927-28 to accommodate charges directly connected with the protection of the various frontiers, which include, besides expenditure incurred on various denominations of military police organisations, expenditure on roads declared to be of military importance and charges for hospitals and other buildings required for the administration of the military police forces. Charges connected with the ordinary civil administration of the frontier areas, including expenditure on buildings and communications, are brought to account under the appropriate heads of service concerned. Prior to the year 1927-28, these charges were recorded mostly under the major head "29—Political."

No. 53A.—ACCOUNT of CHARGES in connection with FRONTIER WATCH AND WARD
for the year ended 31st March 1930.

	Baluchistan	North-West Frontier Province.	Burma.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Charges in India.					
Frontier Constabulary and Militia—					
Frontier Constabulary . . . . .	..	22,50,670	54,41,387	16,00,000	92,92,037
South Waziristan Scouts . . . . .	...	19,40,083	...	...	19,40,083
Chitral Scouts . . . . .	...	68,501	...	...	68,501
Charges for Levies	14,18,482	28,31,452	...	...	42,49,934
Kurram Militia . . . . .	...	7,20,583	...	...	7,20,583
Tochi Scouts . . . . .	...	14,47,483	...	...	14,47,483
Zhob Levy Corps	4,856	...	...	...	9,85,856
Mekran Levy Corps	7,629	...	...	...	3,90,629
	41,94,367	92,56,722	54,41,387	16,00,000	1,90,93,056
Buildings and Communications—					
Waziristan—					
Works . . . . .	...	1,41,671	...	...	1,41,671
Establishment . . . . .	...	18,063	...	...	18,063
Tools and Plant . . . . .	...	2,125	...	...	2,125
Other charges—					
Works	6,09,767	43,54,077	6,27,730	2,84,608	59,66,167
Establishment	1,52,828	3,98,632	1,35,922	50,994	7,38,376
Tools and Plant	9,968	98,865	11,294	8,087	1,27,954
Total	8,62,553	50,13,233	7,74,886	3,43,684	69,94,356
Miscellaneous—					
Inspecting Officers, Frontier Corps . . . . .	...	50,878	...	...	50,878
Intelligence Bureau	25,154	46,875	...	...	72,029
Medical Establishment	28,010	1,57,144	30,050	...	2,15,204
Sundry charges	9,960	...	2,95,623	1,08,515	4,14,098
Total	63,124	2,54,397	3,25,673	1,08,515	7,51,709
Total Charges in India	37,20,644	1,46,24,352	65,41,926	20,52,199	2,68,89,121
Charges in England.					
		Secretary of State.	High Commissioner.	Total.	
		£	£	£	
Pay and allowances of Officers on leave from India		1,078	...	1,078	
Leave Salaries and Deputation Pay . . . . .		...	2,431	2,431	
Sterling Overseas Pay . . . . .		...	3,430	3,430	
Study Allowances of an officer, etc. . . . .		...	127	127	
Total Charges in England	£	1,078	5,988	7,066	
Ditto converted into Rs. at £1=Rs. 18½					94,207
Exchange on ditto					801
TOTAL CHARGES FOR FRONTIER WATCH AND WARD					2,69,34,129

30—Scientific Departments.

The expenses of all the Scientific Survey Departments and of Museums are shown under this head, besides other outlay of a minor character on scientific objects.

The capital expenditure on Hydro-Electric Works in the Punjab which was formerly debited to the head '56 D—Capital Outlay on Hydro-Electric Scheme', is now recorded under the head '58' in 'Section HH.—Civil Works not charged to Revenue'.

No. 54.—ACCOUNT of CHARGES of the SCIENTIFIC

	CENTRAL GOVERNMENT.				PROVINCIAL					
	India General.	Baluchistan	North- West Frontier Provinces.	TOTAL.	GOVERNMENT OF MAHAR.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
					Received.	Trans- ferred.	Received.	Trans- ferred.	Received.	Trans- ferred.
Charges in India.	R	R	R	R	R	R	R	R	R	R
Survey of India (as per details in Account No. 54 A., page 376)	35,59,810	..	...	35,59,810	...	...	...	...	...	...
Zoological Survey	2,03,150	..	...	...	...	...	...	...	...	...
Botanical Survey	2,74,008	...	...	...	...	...	...	...	...	...
Geological Survey	5,58,295	...	...	...	...	...	...	...	...	...
Exploration of Petroleum, etc . . . . .	...	4,058	...	...	...	...	...	...	...	...
Meteorological Department	11,35,318	...	...	...	...	...	...	...	...	...
Archæological Department	15,90,265	...	...	...	...	...	...	...	...	...
Mines Department	2,50,839	...	...	...	...	...	...	...	100	...
Museum	49,150	3,477	4,724	60,360	...	83,738	...	81,926	...	...
Donations to Scientific Societies	4,73,000	...	...	4,73,000	...	2,250	...	4,100	26,500	...
Hydro-Electric Surveys . . . . .	...	...	...	...	2,07,922	...	...	...	...	...
Works	1,23,004	...	..	1,23,004	23,620	...	...	...	...	...
TOTAL CHARGES IN INDIA	82,21,349	10,535	4,724	82,37,108	2,29,542	85,988	...	86,026	26,600	...
					3,15,530			86,026	26,600	
Charges in England.					£	£	£			
<i>Secretary of State.</i>										
Expenses attending the preparation of "Fauna Indica"				2,226	...	...	...	...	...	...
Expenses attending the preparation of "Kharosthi Inscriptions"				1,160	...	...	...	...	...	...
Contribution towards expenses of the Indian Section of the Imperial Institute				1,200	...	...	...	...	...	...
Contingent expenses of the India Museum Collection at Kew				739	...	...	...	...	...	...
Pay of officers on leave from India				909	...	...	...	...	...	...
Expenses in connection with International Geological Congress at Pretoria				611	...	...	...	...	...	...
Miscellaneous expenditure				87	...	...	...	...	...	...
TOTAL				£ 6,932	...	...	...	...	...	...
<i>High Commissioner.</i>										
Payments to the Trustees of the British Museum for the loan of an officer				222	...	...	...	...	...	...
Expenses for the treatment of textile prints collected during Sir Aurel Stein's third expedition.				154	...	...	...	...	...	...
Leave Salaries and Deputation Pay				20,043	...	...	...	...	...	...
Starling Overseas Pay				15,573	360	800	...	...	...	...
Stores for India				39,139	377	...	...	...	...	...
Allowances and Travelling Expenses, etc., of officers on Study Leave and Deputation.				1,249	...	...	...	...	...	...
Expenses connected with recruitment				125	...	...	...	...	...	...
TOTAL				£ 76,505	737	800	...	...	...	...
TOTAL CHARGES IN ENGLAND				£ 83,437	737	800	...	...	...	...
Ditto converted into Rs. at £1 = Rs. 13½				R 11,12,486	R 9,580	R 4,000	...	...	...	...
Exchange on ditto				9,088	90	32	...	...	...	...
TOTAL CHARGES OF THE SCIENTIFIC DEPARTMENTS				93,58,632	2,39,462	90,020	...	86,026	26,600	...
					3,29,482			86,026	26,600	

DEPARTMENTS for the year ended 31st March 1930.

[illegible]

(a) Represents expenditure on suspended transferred subject, *vide* footnote (a) on page 70.

0. **F. and FF.—Civil Administration,**

No. 54 A.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA for the year ended 31st March 1930.

INDIA GENERAL.		R
Controlling and Administrative Staff		1,71,828
Head-Quarters Offices :		
Correspondence and Drawing Branch		4,82,958
Lithographic and Photographic Establishments		3,02,370
Trigonometrical Office Establishment		4,17,836
Bengal Drawing Office		26,236
Bihar and Orissa Drawing Office Establishment		7,997
Mathematical Instrument Factory (including cost of)		4,00,041
Survey Parties :		
Charges of Working Parties		42,78,102
		60,88,968
<i>Deduct</i> —Amount transferred to Irrigation, Navigation	74,346	
" Amounts charged to Provincial Governments and the North-West Frontier Administration on account of Revenue Survey (Account No. 18A, page 114)	46,884	
" " charged to Provincial Governments on account of Forest Survey	2,61,852	
" Cost of Instruments and Maps supplied to other Public Departments	7,97,000	
" Other recoveries for Survey Works	6,99,576	
		24,79,158
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 54		35,50,810

XXI and 31—Education.**REVENUE.**

The great bulk of the revenue is derived from school and college fees. The revenue, however, is insignificant as compared with the expenditure.

EXPENDITURE.

2. The expenditure recorded under this head is that controlled by the Education Department. Certain classes of education, *e.g.*, medical, industrial, agricultural, are controlled by the respective departments administering those subjects and the expenditure on that account is charged in their budgets.

3. The basis of the division of education into 'University,' 'Secondary,' 'Primary' and 'Special' is the classification of each school or college according to the grade of instruction which it is primarily intended to impart. Thus, the expenditure on a school which may be classified as 'Secondary' even though it includes

4. The sub-head 'Special' includes the expenditure on collegiate education, both arts and science, and expenditure on intermediate colleges which is not included under 'Secondary.' The term 'Special' includes professional schools and technical schools where such schools are controlled by the Education Department.

5. The expenditure under 'General' for the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education, such as Direction and Inspection, and also miscellaneous expenditure.

6. Expenditure on educational buildings constructed by Government is generally debited under the Public Works head '41—Civil Works' and not under this head, except where such buildings are formally assigned to the Education Department for execution of works or for maintenance.

No. 55.—ACCOUNT OF RECEIPTS UNDER EDUCATION for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.	
	India General.	Banachalan Pradesh.	North- east Frontier.	Punjab.	Torals.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma.	Government of Shan States and Federal.	Government of Central Provinces and Berar.	Govt. ment of Assam.	Govt. ment of Coorg.		Total
A.—UNIVERSITY— Fees from Government Arts Colleges	16,930	..	..	..	16,930	2,70,591	2,31,564	4,44,480	..	3,77,377	..	..	1,95,659	1,22,987	82,841	17,77,029	17,93,969
Fees from Government Professional Colleges	..	..	..	..	..	1,66,520	1,50,143	54,240	82,404	..	..	..	57,728	7,493	..	4,06,537	4,66,537
B.—SECONDARY— Fees from Government Secondary Schools	32,770	19,689	55,709	..	1,08,368	1,00,334	3,85,642	3,39,622	5,77,907	8,75,827	4,71,027	3,308	3,18,043	3,24,931	1,94,091	12,016	38,04,468
C.—PRIMARY— Fees from Government Primary Schools	693	..	760	..	1,453	..	6,158	..	3,268	..	..	..	2,273	856	64	1,103	14,197
D.—SPECIAL— Fees and other receipts from Government Special Schools	15	..	..	..	15	56,245	23,603	1,13,357	4,761	43,363	823	..	9,381	373	3,376	2,23,819	2,22,834
E.—GENERAL— Contributions Income from Endow- ments	7,300	23,820	40	..	31,160	..	2,495	8,200	4,187	5,085	..	..	19,542	2,010	489	80,288	1,11,448
Miscellaneous payments	99,632	..	2,327	..	102,959	2,888	1,76,038	9,846	9,379	1,62,830	3,28,098	..	2,139	92,688	20,204	2,13,345	2,15,345
Revolutions of over- payments	1,326	..	5,263	..	6,589	62,206	1,22,233	2,31,494	4,67,832	63,239	5,955	..	42,221	4,788	..	13,65,401	16,19,317
Collection of payments for services rendered	..	..	..	..	..	..	2,283	..	..	2,283	..	..	..	..	..	..	8,11,812
TOTAL	39,083	43,551	64,089	7,895	214,620	8,00,656	16,59,796	14,15,127	10,96,081	16,20,406	8,05,870	..	3,316	3,13,485	13,590	89,65,099	91,79,659
Deduct—Refunds	166	..	..	..	166	13,867	694	5,659	2,154	2,220	3,156	..	442	1,469	729	35,473	56,629
TOTAL RECEIPTS IN INDIA	98,919	43,551	64,089	7,895	214,454	7,86,789	16,59,092	14,11,468	10,94,927	16,25,186	8,02,714	10,231	5,85,894	3,12,016	12,861	89,20,306	91,44,080
RECEIPTS IN ENGLAND.																	
Recoveries of Over-payments	..	..	..	..	77	..	..	14	..	265	..	42	..	..	46	367	..
Ditto converted into Rs. at £1=Rs. 13½	..	..	..	..	..	..	..	189	..	3,327	..	563	..	..	613	4,502	5,914
Exchange on ditto	..	..	..	..	11	..	..	1	..	31	..	7	..	..	6	45	56
TOTAL RECEIPTS UNDER EDUCATION	..	..	..	..	215,497	7,86,769	16,59,092	14,11,558	10,93,947	16,28,744	8,02,714	10,501	7,29,883	3,12,016	13,480	89,34,503	91,50,000

1. The Government of Madras from the Alkhal College, Lahore, on an

No. 55A.—ACCOUNT of CHARGES under EDUCATION

	CENTRAL GOVERNMENT.					PROVINCES.					
	India General.	Bombay.	North-West Frontier Province.	Other Areas.	TOTAL.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF PUNJAB.	
	Received.	Transferred.	Received.	Transferred.	Received.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.
	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
CHARGES IN INDIA.											
A.—University—											
Grants to Universities	1,13,000	...	...	(b) 7,60,000	8,73,000	...	(c) 15,81,001	...	1,22,000	...	(d) 14,70,000
Government Arts Colleges	55,998	...	...	(e) 7,872	91,870	...	11,10,211	...	1,20,000	...	10,80,211
Grants to non-Government Arts Colleges	4,64,417	...	2,04,037	...	5,68,454	...	...	...	1,80,000	...	4,45,400
Government Professional Colleges	2,311	543	63,410	...	...	...	...	...	1,85,077	...	4,45,906
Grants to non-Government Professional Colleges . . . . .	...	...	...	...	...	...	...	...	61,000	...	...
TOTAL	4,73,709	513	2,05,267	7,71,872	14,51,444	...	...	...	10,80,000	...	1,15,506
B.—Secondary—											
Government Intermediate Colleges and Secondary Schools	4,05,416	1,11,365	2,40,617	...	...	...	...	...	1,21,000	...	1,30,000
Direct Grants to non-Government Secondary Schools	3,34,170	60,300	2,45,621	(h) 32,516	8,60,726	...	...	...	...	...	...
Grants to Local Bodies for Secondary Education	73,201	...	...	...	73,201	...	20,710	...	...	...	...
TOTAL	8,02,003	1,70,745	4,70,208	22,836	14,81,444	...	...	...	...	...	...
C.—Primary—											
Government Primary Schools	67,711	85,833	...	...	1,63,276	...	1,41,610	...	...	...	...
Direct Grants to non-Government Primary Schools	1,62,088	1,363	8,161	(i) 7,010	1,75,565	...	...	...	...	...	...
Grants to Local Bodies for Primary Education	3,01,041	...	10,01,109	...	13,03,151	...	1,00,070	...	...	...	...
TOTAL	6,31,742	86,886	10,01,324	7,010	16,31,963	...	...	...	...	...	...
D.—Special—											
Government Special schools	37,370	10,205	25,080	...	97,611	...	31,841	...	...	...	...
Direct Grants to non-Government Special Schools	10,714	7,003	...	...	23,411	...	10,673	...	...	...	...
Grants to Local Bodies for Special Education	4,040	...	...	...	4,040	...	...	...	...	...	...
TOTAL	83,086	17,018	25,080	...	1,24,063	...	...	...	...	...	...
E.—General—											
Director . . . . .	...	...	84,610	...	84,610	...	2,00,800	...	1,70,001	...	2,34,660
Inspector	53,630	23,373	82,360	...	2,01,423	...	71,308	...	1,00,000	...	1,21,774
Scholarships	40,508	24,432	39,025	...	1,13,832	...	21,706	...	1,10,000	...	1,04,710
Miscellaneous	25,193	4,800	6,020	(*) 771	30,669	...	6,000	...	...	...	...
Works	515	8,607	...	...	9,222	...	...	...	...	...	...
TOTAL	1,61,806	70,202	2,02,960	771	4,25,234	...	1,01,334	...	...	...	...
Charges in connection with Hindu Colleges . . . . .	...	...	...	(a) 25,000	25,000	...	...	...	...	...	...
TOTAL CHARGES IN INDIA—carried over	20,23,907	7,55,203	10,70,011	8,37,189	61,83,440	...	...	...	...	...	...

(a) Grants to Rajkumar College, Raipur.
 Atkinson College, Lahore

Rs.
 10,000
 16,000

Total 25,000

(b) Represents grants to Benares and Aligarh Universities including special non-recurring grants of Rs. 2,00,000 and Rs. 40,000 to these Universities.

(c) Includes expenditure in Agency tracts.

(d) Do. do. in Angul.

(e) Includes special non-recurring grant of Rs. 1,11,900 to Andhra University for miscellaneous purposes.

(f) Includes special non-recurring grants of (i) Rs. 2,50,000 on account of the Government of Sikkim & Ladakh and (ii) Rs. 57,000 to the Calcutta University to make up the deficit in the receipts from the fee fund and the Law College fees.

No. 55 A.—ACCOUNT of CHARGES under EDUCATION

	CENTRAL GOVERNMENT.	PROVINCIAL							
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.	
		Received.	Transferred.	Reserved.	Transferred.	Received.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R	R	R	R
Disbursements forward	51,83,440	11,55,884	2,50,42,514	6,84,480	1,01,70,201	1,41,0,538	1,20,52,082	10,37,313	1,80,78,866
		2,61,98,428		2,06,14,680		1,43,43,520		2,00,13,470	
Charges in England.									
<i>Secretary of State.</i>	£	£	£	£	£	£	£	£	£
E.—General—									
Law charges in connection with an Appeal from India	...	...	...	...	...	...	23	...	...
Leave salary of Officers in England	...	...	...	...	...	...	...	...	286
Total	£	...	...	...	...	...	23	...	286
<i>High Commissioner.</i>									
A.—University—									
Sterling Overseas Pay	806	...	2,019	...	2,707	...	1,003	...	720
Leave Salaries and Deputation Pay	1,030	...	3,276	...	5,102	...	...	...	1,708
Miscellaneous—Study allowances, etc.	...	...	761	...	131	...	148	...	208
D.—Secondary—									
Sterling Overseas Pay	...	...	...	...	...	—24	...	...	360
Leave Salaries and Deputation Pay	274	219	...	...	555	1,034	626	...	206
Miscellaneous—Allowances, Traveling Expenses, Passages, etc.	...	88	...	...	...	...	112	...	...
D.—Special—									
Sterling Overseas Pay	...	...	...	...	300	...	330	...	564
Leave Salaries and Deputation Pay	...	...	...	...	441	500	...	...	486
Miscellaneous—Allowances of an Officer on study leave, etc.	...	...	...	...	...	...	...	...	...
E.—General—									
Sterling Overseas Pay	560	373	1,854	182	722	860	680	175	1,608
Leave Salaries and Deputation Pay	506	...	1,641	...	2,060	...	2,004	742	2,081
Government Scholarships	980	...	2,049	...	592	8	3,100	...	4,155
Expenses connected with recruitment	140	...	133	...	...	16	120	...	...
Miscellaneous—Study allowances, etc.	14	...	336	...	...	...	2	52	78
Stores for India	...	...	3,802	...	...	...	864	...	781
TOTAL £	4,719	680	16,271	182	12,520	1,960	15,780	969	13,888
TOTAL CHARGES IN ENGLAND £	4,719	680	16,271	182	12,520	1,960	15,808	969	14,124
Litro converted into Rs. at 11 = Rs. 134	62,412	9,066	2,16,043	2,426	1,67,048	26,189	2,10,703	12,911	1,86,828
Exchange on Litro	477	61	1,855	18	1,405	195	1,601	94	1,473
	52,46,829	11,65,031	2,59,61,343	6,86,938	2,00,68,854	1,43,672	1,31,65,288	10,50,218	1,91,86,067
TOTAL CHARGES UNDER EDUCATION		2,64,26,374		2,07,85,587		1,46,02,168		2,02,16,286	

for the year ended 31st March 1930—concluded.

[illegible]

(a) Represents expenditure on Suspended Transferred subject side (not note(a) on page 70.

(b) Includes mainly

XXII and 32—Medical.**REVENUE.**

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in ordinary and mental hospitals. Some amounts are also realised from contributions by the public or by individual benefactors.

EXPENDITURE.

2 The maintenance of Government hospitals and dispensaries, together with the grants paid to private and Local Fund hospitals, is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of 'Medical Establishment', which includes all superintending and other civil medical officers, medical students not specifically attached to hospitals. Charges of medical officers in hospitals and colleges, mental hospitals, Chemical Examiners, the Medical Officer at Dehra Dun and certain miscellaneous grants are included in the Medical Accounts. The following are those made to the Lady Hardinge Medical College, the Countess of Dufferin's Fund) constitute the rest of the expenditure on the Medical Department.

3. Charges on account of medical works, the charge is generally shown under '41—Civil Works', except those relating to the construction or maintenance of which has been formally assigned to the Medical Department.

No. 56.—ACCOUNT OF RECEIPTS UNDER MEDICAL DEPARTMENT for the year ended 31st March 1930.

CENTRAL GOVERNMENT.										PROVINCIAL GOVERNMENTS.									
India, General.		Baluchistan.	North-West Frontier Province.	Other areas.	Totals.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Madras and Mysore.	Government of Assam.	Totals.	Total.				
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R				
Medical School and College fees.	..	..	..	..	1,90,755	1,29,400	2,60,973	3,107	1,23,912	6,3	5,973	3,230	7,65,054	7,65,054	..
Hospital Receipts.	20,179	1,531	(a) 6,598	98,308	1,33,707	2,13,319	3,34,932	15,212	95,143	1,80,848	14,325	2,001	10,70,537	10,77,545	..				
Mental Hospital Receipts.	..	..	..	..	37,415	1,59,749	607	18,048	1,29,388	1,20,645	..	2,307	5,26,846	5,20,846	..
Sale of Medicines.	1,196	801	..	1,687	6,829	204	181	..	63,271	849	..	6	7,992	78,507	..				
Contributions.	11,722	8,110	(b) 15	14,847	48,324	8,11,111	9,08,878	1,09,504	8,21,373	12,609	..	1,32,269	17,68,704	17,81,561	..				
Income from Endowments.	..	..	..	..	39,451	24,698	17,048	1,995	..	..	..	..	53,215	53,215	..
Badium Institute Receipts.	..	..	..	..	..	..	..	..	..	..	..	..	8,889	8,889	..
Miscellaneous Receipts.	2,60,838	884	..	2,60,222	72,754	25,231	1,87,503	32,269	12,024	9,109	..	8,535	8,81,320	8,81,742	..				
Recoveries of overpayments.	875	2	(b) 131	1,101	40,507	32,967	2,40,721	2,697	10,522	8,332	..	1,048	3,75,401	3,86,503	..				
Collection of payments in Service rendered.	1,100	30,545	..	27,654	2,95,781	38,607	..	..	8,268	43	..	1	4,00,997	4,08,851	..		
TOTAL	3,04,922	5,122	6,744	3,63,719	8,64,526	14,36,406	19,45,818	2,42,552	7,48,107	3,35,954	4,978	2,04,768	54,32,383	57,86,802	..				
Deduct—Refunds.	22,508	33	..	22,840	16,592	13,464	69,645	3,038	21,524	7,067	..	2,909	1,33,459	1,56,990	..				
TOTAL RECEIPTS IN INDIA.	2,82,414	5,122	6,744	3,40,879	8,47,934	14,21,941	11,76,173	2,39,514	7,26,583	3,48,887	4,978	2,02,537	52,99,124	56,30,003	..				
Receipts in England.																			
Secretary of State.																			
Recovery in respect of leave salary of an officer.																			
High Commissioner.																			
Recoveries of over payments.																			
Total Receipts in England.																			
Ditto converted into Rs. at £1=Rs. 13½.																			
Exchange on ditto.																			
TOTAL RECEIPTS UNDER MEDICAL.																			

(a) Government receipts accruing to the Western India Station Agency, Bombay.

(b) Represents receipts relating to North-East Frontier Tracts.

No. 56A.—ACCOUNT of CHARGES under MEDICAL

	CENTRAL GOVERNMENT.					PROVINCIAL.				
						Trans				
	India, General	Baluchistan	North-West Frontier Province.	Other Areas.	Total	Government of Madras.	Government of Bombay	Government of Bengal.	Government of United Provinces.	
	R	R	R	R	R	R	R	R	R	R
Charges in India										
Medical Establishment	5,35,772	41,660	1,75,930	30,096 ^(a)	7,83,458	10,24,107	6,37,650	7,79,731	13,19,800	
Hospitals and Dispensaries	4,58,984	2,65,799	3,81,367	37,620 ^(b)	11,43,770	60,66,170	32,01,276	24,28,952	11,20,992	
Grants for Medical purposes	7,79,923	..	..	..	7,79,923	..	4,55,998 ^(c)	3,15,168	5,26,023 ⁽ⁿ⁾	
Medical Colleges and Schools	19,577	3,219	59,607	..	..	..	5,18,966	12,17,035	1,55,547	
Mental Hospitals	22,315	4,887	..	..	..	..	5,53,190	7,16,835	3,58,747	
X-Ray Institute	1,21,402	..	..	..	..	..	..	..	..
Radium Institute	..	..	..	..	..	..	..	..	..
Chemical Examiner Works	99,782	198	..	..	..	..	61,126	77,626	58,410	
TOTAL CHARGES IN INDIA	20,34,755	3,15,763	6,16,904	69,116	30,46,538	88,08,598	51,28,615	36,60,350	30,44,337	
Charges in England.					£	£	£	£	£	
<i>Secretary of State.</i>										
Cost of the maintenance of Lunatics at the Cotton Hill Hospital, Stafford					104	..	..	..	..
Pay and allowances, etc., of officers on leave from India and miscellaneous expenditure					1,266	458	..	380	346	
Total					£ 1,370	458	..	380	346	
<i>High Commissioner.</i>										
Contribution to Tropical Diseases Bureau					..	..	..	15	30	
Leave Salaries and Deputation Pay					5,377	12,628	10,031	8,988	7,660	
Sterling Overseas Pay					5,696	4,661	4,167	7,204	4,078	
Stores for India					1,704	16,569	1,141	5,230	40	
Government Scholarships					..	120	50	..	..
Miscellaneous—Study Allowances of officers, Travelling Expenses, etc.					326	3,000	438	696	186	
Expenses connected with recruitment					..	503	..	61	..	
Contribution to Seamen's Hospital Society					..	..	..	..	..
Expenses of a delegate to the International Congress on Psychology					118	..	..	..	..
Total					£ 13,221	37,480	15,817	22,284 ^(j)	11,990	
TOTAL CHARGES IN ENGLAND					£ 14,591	37,948	15,817	22,673	12,336	
					R	R	R	R	R	
Ditto converted into Rs. at £1=Rs. 13½					1,94,654	5,06,977	2,10,900	3,02,804	1,64,473	
Exchange on ditto					1,426	4,082	1,754	2,578	1,378	
TOTAL MEDICAL CHARGES					32,92,513 ^(e)	93,18,607	56,41,169	58,71,232 ^(d)	88,10,183	

(a) Includes Rs. 3,796 on account of contribution to Bombay Medical Council, which is Reserved.

(b) Represents—

(i) Punjab—	Rs.
Grants-in-aid to Ripon Hospital, Simla	7,350
" " Walker Hospital, "	6,000
(ii) Expenditure in North-East Frontier Tracts	24,070
	37,620

(c) Includes Rs. 4,800 and Rs. 5,400 on account of contributions to the Burma Medical Council and to the Central Military and Nurses' Council, respectively, which are Reserved.

(d) Includes expenditure in Dargah and Chittagong Hill Tracts, which is Reserved.

(e) Includes expenditure in Agency Tracts, which is Reserved.

(f) " " Backward Tracts, which is Reserved.

during the year ended 31st March 1930.

GOVERNMENTS.

ferred

Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
R	R	R	R	R	R	R	R	R
10,81,818	7,08,004	6,47,403	4,48,259	4,73,548	18,818	44,064	71,80,859	79,64,817
27,41,919	31,82,030	11,86,518	7,97,452	5,68,167	59,792	2,14,920	2,18,77,197	2,80,20,967
(1) 1,53,279	(2) 12,000	(3) 15,000	(4) 18,640	18,640	...	...	15,25,174	23,05,097
5,21,908	1,15,702	4	1,88,542	1,88,542	...	...	44,72,702	46,55,105
2,93,724	4,02,114	1,11,111	99,292	99,292	8,104	...	80,99,425	81,26,687
...	...	...	...	...	...	...	...	1,21,402
...	...	22,4	...	...	...	...	22,288	22,288
80,312	6,430	28,512	4,890	1,082	...	...	4,25,189	4,36,589
...	...	...	...	...	...	...	96,810	1,93,790
48,72,460	4,...	28,80,530	14,30,751	18,04,131	84,709	2,58,984	3,87,09,654	4,17,46,192
£	£	£	£	£	£	£	£	£
...
1,476	...	...	...	190	...	...	2,859	...
1,476	...	...	...	190	...	...	2,859	...
15	15	...	18	...	...	...	93	...
6,257	7,775	8,207	5,895	2,034	469	...	69,484	...
4,614	4,137	4,083	1,244	1,512	360	862	36,472	...
1,282	2,287	186	...	62	...	...	26,703	...
...	...	...	...	...	...	...	170	...
1,128	510	263	106	...	...	...	6,336	...
61	198	1	...	...	...	...	824	...
...	100	...	...	...	...	...	100	...
...
18,807	15,012	12,670	6,763	3,608	829	362	1,40,182	...
14,788	15,012	12,670	6,763	3,798	829	362	1,42,991	...
R	R	R	R	R	R	R	R	R
1,97,111	2,00,183	1,68,980	90,171	60,637	11,048	4,827	19,06,541	21,01,095
1,586	1,619	1,588	741	460	77	39	15,647	17,973
50,71,157	(f) 48,82,071	(g) 80,00,848	(h) 15,21,663	13,65,223	96,884	2,63,850	4,06,81,842	4,38,64,360

- (g) Includes expenditure in Angul, which is Reserved.
 (h) Represents share payable by the Central Government on account of the special allowance to the Chemical Examiner to the Government of Bombay for testing of customs samples.
 (i) Represents medical expenditure in North-East Frontier Tracts.
 (j) Of this Rs. 1 is Reserved.
 (k) Includes expenditure on Suspended Transferred subject, side footnote (a) on page 70.
 (l) Includes Rs. 10,000 on account of grant to the Punjab State Medical Faculty, which is Reserved.
 (m) Includes Rs. 3,968 on account of contribution to Bihar and Orissa Medical Council, and the State Medical Faculty.
 (n) Includes Rs. 3,960 and Rs. 16,070 on account of grants to the Medical Council and Board of examinations, respectively, which are Reserved.

F. and FF.—Civil Administration.

XXIII and 33—Public Health.**REVENUE.**

Sale proceeds of sera and vaccines form the most important item of receipts under this head.

EXPENDITURE CHARGED TO REVENUE.

2. 'Grants for Public Health Purposes' is the heaviest item of expenditure under this head. These include contributions to Local Bodies for the employment of health officers and for the development of sanitation (water-supply and drainage schemes and the like), and grants to special health organisations, such as the Indian Research and Public Health funds. Expenses of combating epidemic diseases like malaria, and cholera and in connection with bacteriological laboratories, Pasteur Institutes, together with the cost of supervising and sanitary works controlled and executed by the Sanitary Boards, make up the great bulk of the remaining expenditure.

EXPENDITURE NOT CHARGED TO REVENUE.**56 A.—Capital outlay on Improvements in Public Health.**

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvement.

No. 57.—ACCOUNT OF RECEIPTS under PUBLIC HEALTH during the year ended 31st March 1930.

	CENTRAL GOVERNMENT.						PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.		
	India General	Baluchistan, P. Province	North-West Frontier Province	Madras.	Bombay	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab	Burma			Government of Diu and Other	Government of Central Provinces and Berar		Government of Assam.	Total
												Government of Burma	Shan States Federation						
Sale proceeds of Salt and Vacuums, etc.	3,02,517	...	...	...	...	3,02,517	41,587	3,89,892	16,398	58,452	1,11,935	476	29	25,297	62,862	83,106	8,63,158	11,66,075
Contributions	7,500	...	...	...	...	7,500	...	2,02,788	24,889	1,00,523	...	...	...	...	1,232	6,262	3,35,500	3,43,000
Income from Endowment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,790	1,790	1,790
Miscellaneous	7,389	...	1,609	924	(a) 57,770	67,941	13,018	6,48,866	1,12,602	1,85,667	3,789	...	...	...	2,880	7,886	4,25,122	9,63,063
Recoveries of over-pay- ments	211	62	104	...	...	367	1,99,601	17,546	85,054	...	83,037	...	...	1,109	847	493	3,86,981	3,87,348
Collection of payments for services rendered.	...	...	...	308	...	308	68,876	18,176	...	33,438	18,128	58,791	...	42,467	...	...	2,39,815	2,40,123
Deduct—Refunds	3,18,266	52	1,713	1,232	57,770	3,79,033	2,63,032	11,76,862	1,88,763	3,76,080	2,16,862	2,86,524	...	74,798	87,581	1,01,537	27,02,265	80,81,399	
	4,952	...	102	...	...	5,034	3,454	2,194	7,194	14,798	5,331	185	...	1,860	98	4,243	33,047	44,087
TOTAL RECEIPTS IN INDIA	3,13,934	52	1,611	1,232	57,770	3,73,999	2,59,638	11,74,368	1,81,629	3,61,282	2,11,551	2,36,336	29	73,416	67,793	97,294	26,63,919	30,87,818	
RECEIPTS IN ENGLAND.																			£
Secretary of State.																			£
Write back of charge in 1928-29 in respect of leave salary of an officer	...	...	...	...	...	...	...	20	...	...	...	...	...	...	...	...	...	20
High Commissioner.																			£
Recoveries of over payments	...	...	...	...	...	...	...	28	...	3	...	103	...	...	...	...	132	132
Total receipts in England	...	...	...	...	...	...	...	46	...	3	...	108	...	...	...	...	152	152
Ditto	Converted into Rs. at 41=Rs. 13½	...	...	...	...	...	...	Rs. 620	...	Rs. 38	...	Rs. 1,377	...	...	...	...	Rs. 2,035	2,035
Exchange on ditto.	...	...	...	...	...	...	...	6	...	...	...	17	...	...	...	...	28	28
TOTAL RECEIPTS UNDER PUBLIC HEALTH	...	...	...	...	...	3,73,999	2,59,638	11,74,994	1,81,629	3,61,320	2,11,531	2,37,738	29	73,416	67,793	97,294	26,65,377	30,89,376

(a) Quasants of Rs. 704 and Rs. 57,068 representing, respectively, receipts in Western India States Agency and recoveries from the Port Trusts concerned on account of Port Health Establishments at Bombay, Karachi and Aden

No. 57A. -- ACCOUNT of CHARGES of the PUBLIC

	CENTRAL GOVERNMENT					PROVINCIAL		
	India General.	Baluchis- tan.	North- West Frontier Pro- vince	Other Areas	Total.	Trans		
						Government of Madras.	Government of Bombay.	Government of Bengal
Charges in India.	R	R	R	R	R	R	R	R
Public Health Establishment	2,05,848	12,431	40,040	(g) 4,552	2,67,930	11,35,711	9,01,789	7,27,587
Grants for Public Health purposes	11,17,256	5,000	39,250	(h) 11,61,506	13,48,502	9,97,010	2,411,309	
Expenses in connection with epidemic diseases	1,04,962	...	25,051	...	1,70,571	2,82,440	2,40,315	
Bacteriological Laboratories	2,13,478	...	...	...	3,04,778	3,35,690	1,00,371	
Pasteur Institutes . . . . .	...	...	...	...	...	83,612	31,745	61,958
Works	3,117	...	...	...	3,117	12,563	3,00,003	(i) 14,568
TOTAL CHARGES IN INDIA	16,75,861	17,551	104,341	11,61,506	1,56,311	30,13,827	29,08,893	35,16,152
Charges in England.								
<i>Secretary of State.</i>								
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board					125	...	...	...
Contribution towards International Bureau of Public Health for 1928-29					1,200	...	...	...
Expenses at Jeddah in connection with the Indian Pilgrimage					2,400	...	...	...
Miscellaneous Expenditure					223	...	...	...
TOTAL					4,038	...	...	...
<i>High Commissioner.</i>								
Contribution to the Tropical Diseases Bureau . . . . .					...	...	...	8
Leave Salaries and Deputation pay					4,669	5,028	5,274	1,630
Miscellaneous—Travelling Expenses, Study Allowances of officers, and expenses of delegates to various Conferences					172	404	18	62
Stores for India					26	1,636	67	1,278
Sterling Overseas Pay					1,836	198	2,037	628
Expenses connected with recruitment . . . . .					...	...	22	...
TOTAL					6,703	7,266	5,418	3,606
TOTAL CHARGES IN ENGLAND					10,741	7,266	5,418	3,606
	R	R	R	R	R	R	R	R
Ditto converted into Rs. at £ 1 = Rs. 18½	1,43,221	96,884	72,246	48,076				
Exchange on ditto	1,189	788	585	419				
TOTAL PUBLIC HEALTH CHARGES	21,00,751	81,11,409	29,81,714	35,93,947				

(a) Includes expenditure in Darjeeling and Chittagong Hill Tracts, which is Reserved.

(b) " " Agency Tracts, which is Reserved.

(c) " " Backward Tracts " "

(d) " " Angul and also Rs. 1,23,878 on account of expenditure on Sanitary Works classified as Reserved.

(e) Represents charges for maintenance of water supply at Pansighat and Kuba in the North-East Frontier tracts.

No. 57B.—ACCOUNT of EXPENDITURE ON IMPROVEMENT OF PUBLIC HEALTH NOT CHARGED to REVENUE during and to end of the year 1929-30.

	PROVINCIAL—TRANSFERRED.	
	Expenditure during the year	Expenditure to end of the year.
GOVERNMENT OF BOMBAY.		
Payment towards the Cost of Military Buildings at Quetta in connection with the Scheme for the Development of Karachi	R	R
		8,76,265
Expenditure in connection with Karal Water Works		81,144
Expenditure in connection with Poona Town Planning Scheme		77,586
Poona Drainage Scheme	3,91,136	19,13,318
Improvement of distribution system of the Poona Cantonment	2,05,211	8,96,611
	5,86,347	38,44,924
GOVERNMENT OF UNITED PROVINCES.		
Ghaziuddin Haidar Canal Sewage Scheme	67,298	5,52,221
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE	6,63,645	43,97,145

XXIV and 34.—Agriculture.**GENERAL.**

Receipts and charges pertaining to the Civil Veterinary Department are included under this head.

REVENUE.

2 Agricultural receipts are derived mainly from the experimental farms established by Government and from botanical and other public gardens. Receipts on account of the sale of the anti-rinderpest serum issued from the Imperial Bacteriological Laboratory at Muktesar, together with those derived from the Hissar Cattle Farm in the Punjab, constitute the bulk of the veterinary receipts. Agricultural and veterinary education, which also is dealt with under this head, contributes a small income in the shape of fees.

EXPENDITURE CHARGED TO REVENUE

Under 'Agriculture' and 'Veterinary' the Agricultural Department conducts the various agricultural experiments, experimental and model farms established by Government for the edification of the agriculturist, agricultural education, and certain other miscellaneous charges. Charges connected with the development of co-operative credit among agriculturists are dealt with under a separate minor head. Veterinary charges include besides the cost of the Civil Veterinary Department and veterinary education, the charges on account of the maintenance of veterinary hospitals and dispensaries and of breeding operations.

3 Accounts of a commercial nature are maintained for certain concerns controlled by the Agricultural Department and annual trading and profit and loss accounts and balance sheets appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

EXPENDITURE NOT CHARGED TO REVENUE.**56 B.—Capital outlay on Agricultural Improvements.**

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of agricultural improvement.

No. 58.—ACCOUNT OF RECEIPTS UNDER AGRICULTURE during the year ended 31st March 1930.

CENTRAL GOVERNMENT.		PROVINCIAL GOVERNMENTS										Total.	Total.	Total.
India General.	North-West Frontier Province.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	State of Shan States Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.			
Agricultural Receipts, including receipts on account of Experimental Cultivation	R	R	R	R	R	R	R	R	R	R	R	R		
	5,92,678	27,143	2,64,225	2,84,834	1,78,703	4,95,801	9,85,859	1,27,701	1,584	1,24,147	3,75,608	56		
Veterinary Receipts	10	..	32,998	8,299	1,49,384	1,33,458	2,27,562	685	1,568	15,802	2,936	28		
Co-operative Credit	..	..	6,942	45,801	2,09,756	33,682	180	..	..	20	156	..
Recoveries of over Payments	11,285	890	11,977	8,850	3,237	12,616	18,114	3,890	32	21,004	5,922	165		
Collection of payments for services rendered	..	4,671	..	8,950	..	..	..	..	..	1,400	..	..
TOTAL	22,13,502	15,706	31,814	8,56,274	6,18,280	6,75,537	12,24,735	1,31,726	8,182	40,857,801	1,40,322	..		
Debit—Refunds	8,041	..	3,044	1,689	9,916	8,834	3,059	4,700	..	7,878	29	..		
TOTAL RECEIPTS IN INDIA	22,10,468	15,706	31,814	3,54,585	6,08,464	6,71,603	12,23,676	1,27,026	3,171	8,78,681	1,40,303	54		
Receipts in England.														
High Commissioners.														
Recoveries of over Payments	..	..	..	..	..	..	54	..	..	..	..	51
Fines and Penalties recovered from contractors	..	..	..	..	..	..	50	..	..	..	..	50
Total receipts in England	..	..	..	..	..	..	104	..	..	..	..	104
Ditto converted into Rs. at 21 = Rs. 13½	..	..	..	..	..	..	1,356	..	..	..	..	..
Exchange on ditto	..	..	..	..	..	..	6	..	..	..	..	..
TOTAL RECEIPTS UNDER AGRICULTURE	22,10,468	15,706	31,814	3,54,585	6,08,464	6,71,603	12,25,068	1,27,036	3,162	2,73,285	1,40,303	54		
										3,79,681		54		
										</				

No. 58 B—ACCOUNT of CAPITAL EXPENDITURE on AGRICULTURAL IMPROVEMENTS NOT CHARGED to REVENUE during and to end of the year 1929-30.

	PROVINCIAL—TRANSFERRED.	
	Government of Bombay.	Government of United Provinces.
	R	R
Works . . . . .	...	—6
Establishment . . . . .	..	—1
Tools and Plant . . . . .	...	...
Total Expenditure not charged to Revenue during the year 1929-30		—7
Total Expenditure not charged to Revenue to end of the year 1929-30	(b) 94,776	(a) 4,04,328

(a) Relates to capital expenditure in connection with extension of the Agriculture College, Pooná. The *minus* figure during 1929-30 is due to transfer of Rs. 92 from this head to "Civil works".

(b) Represents expenditure incurred in 1923-24 on account of cost of acquisition of land for the Agricultural College, Pooná.

XXV and 35—Industries.

Besides the regular industries conducted by Government, transactions connected with cinchona plantations, manufacture of drugs and industrial education are shown under this head. In Madras and the Punjab the Schools of Arts have come under the Industries Department.

EXPENDITURE NOT CHARGED TO REVENUE.**56 C.—Capital outlay on Industrial Development.**

This capital major head was opened in the accounts for 1923-24 for the exhibition of capital outlay on certain Industrial Development Schemes undertaken by Provincial Governments.

No. 59.—ACCOUNT of RECEIPTS under INDUSTRIES for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.		PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.	
	India General.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of the Central Provinces and Berar.	Government of Assam.	Total.		
Receipts from Industrial Operations, etc.,	R	5,642	1,10,876	4,189	59,500	1,84,001	49,537	8,950	2,75,714	30,112	4,801	7,27,220	R	7,33,882
Chichona Plantations . . . . .	...	...	...	...	6,14,887	...	...	...	...	...	...	6,14,887	...	6,14,887
Essees . . . . .	...	...	5,37,727	...	...	...	30,204	...	961	...	...	6,08,892	...	6,08,892
Indian Schools of Mines	29,515	...	...	...	460	...	...	...	...	...	...	460	...	29,975
Recoveries of over Payments	5	...	4,195	118	1,087	1,575	77	...	26,697	...	8	84,884	...	84,989
Profits from Government Commercial Undertakings . . . . .	...	...	35,405	...	...	...	...	...	...	...	...	35,405	...	35,405
Recoveries of Investments in Government Commercial Undertakings . . . . .	...	...	58,950	...	...	...	...	...	...	...	...	58,950	...	58,950
Recoveries of indirect charges from Government Commercial Undertakings . . . . .	...	...	34,895	...	...	...	...	...	...	...	...	34,895	...	34,895
Collection of payments for services rendered . . . . .	...	...	...	...	...	...	...	...	10,069	...	...	10,069	...	10,069
Total	38,062	8,02,043	4,207	6,75,534	1,53,046	1,04,868	8,730	3,13,441	3,114	4,804	21,20,012	21,05,074	...	21,05,074
Indirect—Returns	10	15,024	...	1,070	659	56	...	...	...	...	...	17,750	...	17,750
TOTAL RECEIPTS UNDER INDUSTRIES	38,062	7,87,124	4,207	6,74,504	1,53,705	1,04,924	8,730	3,13,401	3,114	4,804	21,11,263	21,47,815	...	21,47,815

No. 59A.—ACCOUNT of CHARGES under INDUSTRIES

	CENTRAL GOVERNMENT.	PROVINCIAL					
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
		Received.	Transferred.	Received.	Transferred.	Received.	Transferred.
Charges in India.	R	R	R	R	R	R	R
Industries—							
Direction . . . . .	..	...	1,52,914	..	41,516	...	1,73,310
Superintendence . . . . .	...	..	4,29,104	..	12,933	...	...
Industrial Education	22,087	...	7,24,140	...	16,024	(a) 6,000	5,44,140
Industrial Development . . . . .	...	...	72,189	...	2,150	...	91,850
Miscellaneous	175	...	950	...	...	...	...
Bounties to Steel Industries . . . . .	...	...	...	...	...	...	...
Total	30,202	...	17,81,327	...	983	6,000	8,09,400
Cinchona Plantations . . . . .	...	480	...	...	...	3,73,685	...
Fisheries . . . . .	...	553	7,80,405	...	87	...	...
Loss on Government Commercial Undertakings . . . . .	...	...	5,621	...	...	...	...
Investments in Government Commercial Undertakings . . . . .	...	...	(d) —3,736	...	...	...	...
Electrical Adviser and establishment . . . . .	...	...	...	...	...	43,444	...
Indian School of Mines	2,08,774	...	...	...	...	...	...
Interest on Capital . . . . .	...	...	...	...	...	...	...
Works . . . . .	...	...	...	...	...	...	...
TOTAL CHARGES IN INDIA	2,37,036	1,033	25,68,020	...	1,06,020	4,23,129	8,00,400
		25,64,853		1,06,020		12,32,529	
Charges in England.	£	£	£	£	£	£	£
High Commissioner.							
Expenses in connection with British Industries Fair.	...	...	...	...	...	...	...
Expenses connected with recruitment . . . . .	...	...	47	...	...	...	...
Leave Salaries and Deputation pay	1,804	...	800	...	...	2,107	...
Miscellaneous—Study allowances, travelling expenses of officers, etc.	31	...	79	...	...	268	...
Stores for India . . . . .	...	...	7,832	...	...	2,145	273
Government Scholarships	1,198	...	2,852	...	248	...	2,028
Sterling Overseas Pay	799	...	...	...	...	810	160
TOTAL CHARGES IN ENGLAND	£ 3,380	...	11,110	...	248	5,380	2,461
Ditto converted into Rs. at £1=Rs. 13½	44,399	...	1,48,140	...	3,307	71,059	32,820
Exchange on ditto	337	...	1,148	...	24	554	288
TOTAL CHARGES UNDER INDUSTRIES		1,033	27,12,908	...	1,09,361	4,94,742	8,42,468
	2,81,772	27,13,941		1,09,361		13,87,200	

(a) Represents expenditure in Darjeeling and Chittagong Hill Tracts.

(b) Represents expenditure in Angul.

(c) Includes Rs. 25,913 on account of Reformatory Schools.

(d) Represents recovery of capital investment taken in reduction of expenditure under this head.

during the year ended 31st March 1930.

GOVERNMENTS.													
GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB		GOVERNMENT OF BUREMA		GOVERNMENT OF BIKAR AND ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND BEMAR		GOVERNMENT OF ASSAM		TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	R.	R.
R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
...	1,69,614	..	79,266	..	...	...	1,10,585	14,016	26,858	...	16,694	7,87,748	7,87,748
..	..	..	33,244	...	...	...	...	...	...	...	...	4,75,281	4,75,281
..	12,06,682	..	7,99,205	(c) 1,615	3,35,180	(d) 8,065	5,50,911	(e) 71,037	1,18,089	..	1,57,348	45,68,507	45,90,594
...	...	...	13,295	..	...	..	3,000	26,554	49,050	...	19,035	6,40,942	6,40,942
...	...	...	..	..	..	..	...	...	...	...	...	4,15,043	4,28,218
...
...	13,76,297	...	...	1,615	3,48,273	8,065	10,26,865	1,11,607	1,93,992	...	1,93,077	68,87,521	69,17,783
...	...	...	...	...	...	...	...	...	...	...	...	3,74,165	3,74,165
...	...	...	68,720	...	...	...	11,429	...	...	...	...	8,61,210	8,61,210
...	...	...	4,14,261	...	...	...	...	...	...	...	...	4,19,885	4,19,885
...	...	...	...	...	...	...	...	...	...	...	...	-3,736	-3,736
...	...	...	...	...	...	...	...	...	...	...	...	43,444	43,444
...	...	...	...	...	...	...	...	...	...	...	...	...	2,08,774
...	...	...	7,109	...	...	...	...	...	...	...	...	7,109	7,109
...	95,428	...	...	...	...	...	...	...	5,225	...	21,290	61,943	61,943
...	14,11,726	...	14,15,176	1,615	3,48,273	8,065	10,38,294	1,11,607	1,99,217	...	3,14,867	...	...
14,11,725	...	14,15,176	...	3,48,888	...	10,46,369	...	3,10,824	...	2,14,367	...	86,51,541	88,63,577
...	£	...	£	...	£	...	£	...	£	...	£	£	£
...	...	...	...	...	...	...	89	...	...	...	...	89	89
...	134	...	...	...	243	...	113	...	...	...	...	597	597
...	847	...	622	...	218	...	1,185	...	...	...	...	5,279	5,279
...	202	...	326	...	117	...	...	...	...	...	...	992	992
...	...	...	192	...	...	...	46	...	...	...	...	10,488	10,488
...	1,691	...	705	...	...	...	2,728	...	...	...	821	10,578	10,578
...	...	...	261	...	390	...	443	...	...	...	...	2,084	2,084
...	2,874	...	2,106	...	938	...	4,804	...	...	...	321	29,992	29,992
...	R	...	R	...	R	...	R	...	...	...	R	R	R
...	38,324	...	28,080	...	12,504	...	61,335	...	...	...	4,278	3,99,892	4,44,291
...	288	...	253	...	101	...	509	...	...	...	29	3,144	3,481
...	14,50,827	...	14,43,509	1,615	3,60,878	8,065	11,00,188	(f) 1,11,607	1,99,217	...	3,18,669	90,54,577	93,96,849
14,50,827	...	14,43,509	...	3,62,498	...	11,08,253	...	3,10,824	...	2,18,669	...	90,54,577	93,96,849

(c) Represents expenditure in Backward Tracts.

(f) Includes expenditure on Suspended Transferred Subject, vide footnote (a) on page 70.

F. and FF.—Civil Administration.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 59B.—ACCOUNT of CAPITAL EXPENDITURE on INDUSTRIAL DEVELOPMENT NOT CHARGED to REVENUE during and to end of the year 1929-30.

	GOVERNMENT OF MADRAS.		GOVERNMENT OF PUNJAB.	OF UNITED PROVINCES.
	Reserved.	Transferred.	Transferred.	Transferred.
Investments in Government Commercial Undertakings —	R	R	R	R
Cinchona Plantation	2,14,051	...	...	...
Madura Industrial Institute . . . .	...	6,115	...	...
Kerala Soap Institute . . . .	...	61	...	...
Industrial Engineering Workshops . . . .	...	3,763	...	...
Chaliyam Cannery . . . .	...	...	...	...
Ink Factory . . . .	...	788	...	...
Model Tannery . . . .	...	...	...	...
Model Dyeing School and Factory . . . .	...	...	...	...
Investment in Punjab Sugar Corporation . . . .	...	...	25,000	...
Demonstration Weaving Factory, Shahdara . . . .	...	...	61,930	...
Total Expenditure during 1929-30	2,14,051	3,251	86,930	...
Deduct—Amount financed from Revenue . . . .	...	...	86,930	...
Net—Expenditure not charged to Revenue during 1929-30	2,14,051	3,251	...	...
Total Expenditure to end of 1929-30	(c) 21,21,111	(c) 9,60,040	(c) 14,97,016	(a) 1,68,078

(a) Represents capital outlay on the Wood Working Institute, Bareilly, which was transferred to this head from "52A—Capital Outlay on Forests" in 1926-27.

(b) Represents adjustment on account of withdrawal of capital during 1929-30.

(c) Represents capital at credit of Government on the books of the concerns on 31st March 1930.

36-Aviation.

Charges in connection with *Civil* aviation appear under this head. Military aviation is dealt with under 'Army'. Expenditure on buildings, aerodromes, landing grounds and other works connected with civil aviation in India, of which the administrative control has been transferred from the Public Works Department to the Director of Civil Aviation in India is being recorded under this head from 1929-30.

The Indian State Air Service (Karachi-Delhi Section) is a government service. The Director of Civil Aviation deals with all matters arising out of the actual operations connected with the flying of the aircraft chartered from Imperial Airways for the performance of service between Delhi and Karachi. The commercial management of the Service in relation to the carriage of passengers and their luggage, mails and freight, has been undertaken by the Indian Posts and Telegraphs Department as a purely temporary and provisional arrangement. The receipts and charges in connection with the service are credited and debited to 'XXVI—Miscellaneous' and '36—Aviation', respectively, but air mail fees recovered from the public are credited as revenue of the Posts and Telegraphs Department, which affords a credit to the Civil Aviation Department at the rate of Rs. 4 per lb. of mails carried by the Service.

No. 60.—ACCOUNT of CHARGES on CIVIL AVIATION during the year ended 31st March 1930.

		India Rs. 1000.	
Charges in India.		Rs.	
Direction —			
Pay of Officers		55,274	
Pay of Establishment		38,310	
Allowances, Honoraria, etc.		21,070	
Supplies and Services		64,109	
Contingencies		8,615	
Grants-in-aid, etc.		1,87,408	
Works		1,01,300	
Total Charges in India		17,03,508	
Charges in England.			
	Secretary of State.	High Commis- sioner.	Total
Payment to Air Ministry in connection with the electrification scheme of the Civil Aerodrome at Karachi	£ 3,152	£ ...	£ 3,152
Contribution to the International Commission for Air Navigation, 1929	120	...	120
Leave salaries and Deputation Pay . . . . .	...	193	193
Expenses connected with recruitment . . . . .	...	70	70
Government Scholarship . . . . .	...	4,346	4,346
Payment to Air Ministry in respect of Road repairs, Karachi Airship Base	15	...	15
Stores for India . . . . .	...	66	66
Payment to Imperial Airways, Ltd., for Karachi—Delhi Air Service . . . . .	...	8,025	8,025
Miscellaneous expenditure	58	12	70
Total Charges in England £	3,354	13,614	16,968
Ditto converted into Rs. at £1=Rs. 13½		2,26,240	
Exchange on ditto		1,579	
TOTAL CHARGES UNDER CIVIL AVIATION		19,01,712	

XXVI A and 37.—Indian Stores Department.

The Indian Stores Department was constituted with a view to effecting economical purchases of stores in India on behalf of all Departments of the Central Government and Local Administrations, as well as of such Provincial Governments, Company-worked Railways, Port Trusts, Corporations and Municipalities and similar *quasi*-public bodies and Indian States as might desire to avail themselves of its services. It also undertakes the inspection of stores purchased by various Departments of Government and Railways direct. It holds no stocks of stores of any kind. On receipt of an indent, supply is arranged either by placing separate orders for the stores with firms in India or by combining the demand with others for compliance under a 'running' or 'rate' contract. The Department levies a charge of 1 per cent. for purchase and 1 per cent. for inspection or 2 per cent. in all on the total cost of orders placed through its agency. The receipts and charges of the Department were formerly recorded under minor heads subordinate to the major heads 'XXVI' and '37—Miscellaneous Departments.' Owing to the rapid expansion of the Department and the magnitude of its transactions, separate major heads were opened, with effect from the account year 1926-27, to record these transactions.

No. 60A.—ACCOUNT of RECEIPTS of the INDIAN STORES DEPARTMENT for the year ended
31st March 1930.

	R
Departmental charges recovered from Indenting Departments on account of Purchase of Stores	3,75,116
Departmental charges recovered from Indenting Departments on account of Inspection of Stores,	3,01,268
Inspection fees recovered by Inspection Circles	1,38,140
Testing fees recovered by the Government Test Houses	1,11,118
Testing and Inspection fees recovered by the Metallurgical Inspector, Jamshedpur	3,16,791
Other Miscellaneous Receipts	50,870
	15,94,106
Deduct—Refunds	374
TOTAL RECEIPTS	15,93,732

60 B.—ACCOUNT of CHARGES OF THE INDIAN STORES DEPARTMENT for the year ended
31st March 1930.

Charges in India.		R
Head-Quarters Establishment—		
Pay of Officers		2,86,661
Pay of Establishment		2,81,838
Allowances, Honoraria, etc.		84,775
Supplies and Services		30,525
Contingencies		39,057
Grants-in-aid, etc.		600
	TOTAL	6,72,956
Purchase Circles—		
Pay of Officers		72,043
Pay of Establishment		74,632
Allowances, Honoraria, etc.		10,257
Supplies and Services		14
Contingencies		10,918
	TOTAL	1,82,864
Inspection Circles—		
Pay of Officers		2,30,224
Pay of Establishment		1,79,408
Allowances, Honoraria, etc.		76,537
Supplies and Services		1,12,180
Contingencies		31,792
	TOTAL	6,30,231
Government Test House—		
Pay of Officers		63,956
Pay of Establishment		1,11,920
Allowances, Honoraria, etc.		9,330
Supplies and Services		38,338
Contingencies		16,472
	TOTAL	2,40,022
Metallurgical Inspectorate—		
Pay of Officers		98,399
Pay of Establishment		53,745
Allowances, Honoraria, etc.		14,312
Supplies and Services		12,240
Contingencies		6,071
	TOTAL	1,84,767
Works		78,807
Total Charges in India		19,89,047
Charges in England.		
<i>High Commissioner.</i>		£
Leave Salaries and Deputation Pay		3,685
Allowance and Travelling Expenses of an Officer on Study Leave		566
Steering Overseas Pay		135
Expenses connected with recruitment		120
Stores for India		486
Travelling Expenses, etc., of an officer visiting works during leave		50
	Total Charges in England	4,987
Ditto converted into Rs. at £ 1 = Rs. 13½		66,407
Exchange on ditto		567
TOTAL CHARGES OF THE INDIAN STORES DEPARTMENT		20,56,711

F. and FF.—Civil Administration.

XXVI and 37.—Miscellaneous Departments.

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour and Emigration", "Inspections and Tests", "Statistics" and "Miscellaneous," are enumerated in Account No 613. The charges on account of the Decennial Census are classified under a separate minor head "Census" under the group "Statistics".

No. 61A.—ACCOUNT of CHARGES of MISCELLANEOUS

	CENTRAL GOVERNMENT					PROVINCIAL					
	India General	Baluchistan	North-West Frontier Province	Other Areas	Total	GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY		GOVERNMENT OF INDIA	
						Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
Charges in India.	R	R	R	R	R	R	R	R	R	R	R
Labour and Emigration—											
Emigration	1,77,233		0-8	1,03,579	(a) 2,83,811	1,1241		1,13,111		1,73,321	
Inspector of Factories	3,200				6,647	20,37,640		1,01,084			
Labour	6,743										
Total	1,87,056		983	1,03,579	2,91,632	31,07,081		3,36,957		1,72,342	
Inspection and Tests—											
Explosives	80,207				80,207			1,01,504			
Inspector of Steam Boilers . . .	3,788	20,365			24,153						
Electrical Inspection	2,918				2,918						
Inspector of Motor Vehicles . .	...				...	
Total	86,903	20,365			1,18,378	1,32,013		1,01,504			
Statistics—											
Census	21,288				21,288						
Director and Statistical Memoirs											
Provincial Statistics											
Bureau of Commercial Intelligence											
including Statistics	3,11,140				3,20,512						
Total	3,24,437				3,41,800	8,013	24,300				
Miscellaneous—											
Preservation and Translation of											
Ancient Manuscripts											
Examinations	54,604	1,358	481	(b) 1,770	58,200	19,383	2,00,010	18,770	19,112	12,017	
Imperial Library	66,711				66,711						
Controller of Patents and Designs	00,455				00,455						
Charges connected with British											
Temple exhibition											
Actuary to the Government of											
India	33,181				33,181						
Indian War Memorial	6,068				6,068						
Registrar of Joint Stock Com-											
panies	1,445		60	(c) 1,505	1,505			3,513		35,870	
Miscellaneous	—783				—783			6,401			
Commissioner of Labour . . .											
Works											
Broadcasting	3,34,408				3,34,408						
Total	5,86,188	3,355	841	1,21,067	6,09,731	34,291	2,06,010	29,154	22,412	60,451	
TOTAL CHARGES IN INDIA	11,80,083	21,720	2,369	2,44,620	14,40,401	22,85,828	3,25,241	4,28,735	22,167	2,40,406	181
						26,11,068		4,52,402		4,91,400	

Charges in England.

Secretary of State.

Expenditure of the India Office Library 2,232
 Expenditure of the Record Department of the India Office 405
 Grant in aid of the publication of the "Encyclopaedia of Islam" 280
 Grant to the Royal Asiatic Society 815

Total £

£	£	£	£	£	£
2,232					
405					
280					
815					
3,732					

High Commissioner.

Expenses connected with recruitment 4,892
 Leave Salaries and Deputation Pay 900
 Starting Overseas Pay 10
 Stores for India 10
 Miscellaneous—Travelling Expenses, Allowances of Officers on Deputation, etc

Total £

£	£	£	£	£	£
4,892	883		98		
900	1,192		386	1	1,980
10					2,000
3,741	1,875		401	1	3,892

TOTAL CHARGES IN ENGLAND £

£	£	£	£	£	£
7,113	1,876		401	1	3,892

Ditto converted into Rs. at £1=Rs.13½

R	R	R	R	R	R
94,832	24,906		6,563	9	43,225

Exchange on ditto

R	R	R	R	R	R
805	213		72		150

Total charges of Miscellaneous Departments

R	R	R	R	R	R
15,15,58	16,86,277		4,59,016		2,55,771

	Internal	External	Total
	Rs.	Rs.	Rs.
(i) India General	6,108	1,71,121	1,77,229
Madras	969	40,287	41,256
Bombay	0,234	3,067	3,301
Bengal	15,725	24,960	40,685
Burma	12,367		12,367
Assam			
Total	42,208	2,40,618	2,82,811

	R.	R.	R.	R.	R.
(b) Madras	280				
Bombay	0				
Bengal	15*				
United Provinces	015				
Punjab	337				
Burma	220				
Total	1,776				
(c) Madras					
Bombay					
Bengal					
United Provinces					
Punjab					
Burma					
Bihar and Orissa					
Central Provinces					
Assam					
Total					

(d) Relates to expenditure in Bombay.

(e) Relates to expenditure in North-East Frontier Tracts.

* Adjusted in India Books.

(GOVERNMENTS.

[illegible]

(7) A sum of ₹110 adjusted under "37-Miscellaneous Departments" in the monthly Home Account of the High Commissioner for January 1980 was written back in his Account for February 1980. The adjustment of sum Rs. 3 under Exchange represents the difference between the equivalents in Indian Currency of ₹110 at the different rates of exchange for January and February 1980.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Sections G. and GG.—Currency and Mint.

Revenue, Rs. 2,73,68,805. Ex

Charged to Revenue Rs. 74,20,494.

Not charged to Revenue Rs 68,632.

Major Head.	Sub-head.	Details of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Currency	62	Receipts	419	...	2,47,61,517	...
" "	62A	Expenditure	421	...	...	14,43,160
Mint "	63	Receipts and Charges	424	...	26,07,288	26,77,334
"	63A	Statement of Appropriation of Profit on Bronze and Nickel Coinage Account.	425	...	...	...
"	64	Statement of Coinage Operations	426	...	...	...
		TOTAL . . . . .		...	2,73,68,805	74,20,494
Currency Capital Outlay not charged to Revenue	62B	Capital Expenditure not charge to Revenue— Capital Outlay on the Currency Note Printing Press	422	...	...	68,632

Section G.—Currency and Mint.

This section was opened for the first time in the accounts for 1921-22 in order to bring together in one place all the financial operations connected with the currency policy of the Government of India which were formerly shown in two separate sections:—

- (1) Currency, under "Section D—Civil Departments".
- (2) Mint, under "Section C—Post Office, Telegraphs and Mint".

Section GG.—Currency and Mint

This section includes the capital major head "56-F.—Currency Capital Outlay not charged to Revenue".

G. and C. G.—Currency and Mint.

XXVII and 38—Currency.

These two major heads record the various transactions relating to the Currency Department, which are classified under the following heads:—

RECEIPTS.

- (1) Profits on note circulation.
- (2) Premium on bills.
- (3) Value of old currency notes assumed to be no longer in circulation.
- (4) Value of unclaimed currency notes.

EXPENDITURE.

- (5) Currency establishments.
- (6) Working Expenses of the Currency Note Printing Press.
- (7) Charges for remittance of treasure.
- (8) Loss on note and specie redemption.

Of these, item (1) represents the receipts from investments on behalf of the Paper Currency Reserve. These receipts were earmarked for the reduction of the Paper Currency Reserve in the Paper Currency Reserve by the Paper Currency Department Act XLV of 1920. This provision has, however, been temporarily suspended by successive Indian Finance Acts since 1922, and credit for the interest during 1929-30 has accordingly been taken to Revenue. Item (2) arises in connection with the sale of supply bills between places where there is no office of the Imperial Bank. Other items call for no special explanation.

No. 62.—ACCOUNT OF RECEIPTS OF THE CURRENCY DEPARTMENT for the year ended 31st March 1930.

	India General.	Baluchistan	North West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces	Punjab	Burma	Bihar and Orissa	Central Provinces and Belar	Assam.	Coorg	TOTAL
Profits on Note Circulation—														
(a) Interest realised on securities purchased under Section 10 of Act X of 1923.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	2,14,69,183	..	..	..	..	..	..	..	..	..	..	..	..	2,14,69,183
(b) Interest realised in respect of issues of Currency Notes against Bills of Exchange under Section 20 of Act X of 1923.	2,94,620	..	..	..	..	..	..	..	..	..	..	..	..	2,94,620
Premium on Bills	91,202	1,800	5,679	17,614	34,000	17,370	3,928	1,360	33,5	2,272	4,821	2,209	29	1,55,822
Value of old Currency Notes assumed to be no longer in circulation	14,900	..	..	6,000	13,303	..	2,050	3,551	..	..	..	..	..	29,605
Value of unclaimed Currency Notes	41,645	..	..	30,014	16,764	..	21,787	24,155	..	..	..	..	..	1,35,790
Miscellaneous	1,459	158	1,115	1,567	2,582	..	2,421	73	8,241	20,09	440	175	29	16,989
Total	2,18,52,404	1,758	6,794	54,135	66,651	17,370	21,131	25,608	29,544	4,701	5,261	2,474	..	2,21,11,914
Indebted—Refunds, including refunds of value of old Currency Notes														
	42,503	..	..	2,170	7,566	..	6,667	1,005	976	..	..	..	..	51,777
Total Receipts in India	2,18,52,404	1,758	6,794	54,135	66,651	17,370	21,131	25,608	29,544	4,701	5,261	2,474	..	2,21,11,914

Receipts in England	Secretary of State	High Commissioner	Total
Paper Currency Reserve Investment —	£	£	£
Discount on British Treasury Bills . . .	2,01,679	..	2,01,79
Miscellaneous . . . . .	...	21	21
TOTAL RECEIPTS IN ENGL	2,01,679	21	2,01,700
	Ditto converted into Rs. at £1=Rs. 13½		26,89,381
	Exchange on ditto		23,426
	TOTAL RECEIPTS OF THE CURRENCY DEPARTMENT		2,47,01,817

No. 62A.—ACCOUNT OF CHARGES OF THE CURRENCY DEPARTMENT and of NET PROFIT OR LOSS for the year ended 31st March 1930.

	India General	Bahadurpore	North-West Frontier Province	Madras	Bombay	Bengal	United Provinces	Punjab	Burma	Bihar and Orissa	Central Provinces	Assam	Coorg.	Total
CONTROLLER AND DEPUTY CONTROLLERS OF THE CURRENCY—	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Pay of Officers	64,086	..	..	..	37,689	..	..	..	..	..	..	..	..	1,01,775
Pay of Establishment	1,32,012	..	..	..	42,189	..	..	..	..	..	..	..	..	1,74,151
Allowances, honoraria, etc.	27,366	..	..	..	8,486	..	..	..	..	..	..	..	..	33,852
Contingencies	48,412	..	..	..	21,816	..	..	..	..	..	..	..	..	70,228
TOTAL	2,71,876	..	..	..	1,10,030	..	..	..	..	..	..	..	..	3,81,906
CURRENCY OFFICES—														
Pay of Officers	31,142	..	..	10,557	44,643	..	18,116	22,654	1,300	..	..	..	..	1,35,780
Pay of Establishment	6,12,769	..	..	1,69,002	3,23,703	..	1,01,041	1,19,795	8,300	..	..	..	..	13,01,893
Allowances, honoraria, etc.	10,912	..	..	6,102	20,611	..	3,422	5,760	1,100	..	..	..	..	79,076
Supplies and services	13,883	..	..	510	1,217	..	3,800	8,737	1,100	..	..	..	..	23,853
Contingencies	19,657	..	..	13,560	21,983	..	14,517	14,430	1,100	..	..	..	..	1,03,575
TOTAL	5,87,368	..	..	1,90,141	4,12,055	..	1,40,806	1,66,370	20,332	..	..	..	..	17,02,188
CURRENCY NOTE PRINTING PRESS—														
(Working Expenses)														
Pay of Officers	..	..	..	..	26,372	..	..	..	..	..	..	..	..	26,372
Pay of Establishment	..	..	..	..	1,26,897	..	..	..	..	..	..	..	..	1,26,897
Allowances, honoraria, etc.	..	..	..	..	3,451	..	..	..	..	..	..	..	..	9,431
Supplies and services	..	..	..	..	2,91,619	..	..	..	..	..	..	..	..	2,91,619
Contingencies	..	..	..	..	3,822	..	..	..	..	..	..	..	..	3,822
TOTAL	..	..	..	..	4,57,681	..	..	..	..	..	..	..	..	4,57,681
OTHER CHARGES—														
Charges for remittance of treasure	2,06,098	1,580	3,299	1,21,513	94,444	82,221	1,77,668	76,533	60,325	84,138	32,499	20,213	1,711	9,73,103
Loss on note and specie remittances	..	..	..	..	375	..	6,743	..	..	..	..	..	..	375
Writings	..	..	..	..	..	..	..	..	..	..	..	..	..	517
TOTAL	2,06,098	1,580	3,299	1,21,513	94,444	82,221	1,77,668	76,533	60,325	84,138	32,499	20,213	1,711	9,73,103
TOTAL CHARGES IN INDIA	10,05,387	1,580	3,299	3,20,979	10,74,210	82,221	3,18,554	2,42,609	2,65,650	54,128	92,490	20,213	1,711	13,20,330

(a) Adjusted in India General books.

CARGES IN ENGLAND—		£	
<i>High Commissioner for India—</i>			
Leave Salaries and Deputation Pay		1,511	
Stabling Overseas Pay		262	
Stores for India		63,536	
TOTAL CHARGES IN ENGLAND		65,309	
Do.	converted into Rs. at £1=Rs. 13½		9,12,384
Exchange on	ditto		7,426
TOTAL CHARGES UNDER THE HEAD CURRENCY			44,43,160
Charges on Account of the Currency Department falling under other Heads of Service —			
Pensions and Gratunities		1,53,764	
Value of Stationery supplied		6,010	
Value of Printing executed by Government Press		25,337	
Repairs of Buildings and other Charges connected with the Department		41,656	
TOTAL			2,68,777
TOTAL CHARGES OF THE CURRENCY DEPARTMENT			47,11,937
TOTAL RECEIPTS AS PER ACCOUNT NO. 63			2,47,61,517
NET PROFIT IN 1929-30			2,00,49,580

56-F.—Currency Capital Outlay not charged to Revenue.**CAPITAL EXPENDITURE.**

This capital major head, which was opened for the first time in the accounts for the year 1926-27, records the capital outlay on the construction of a new Press for printing currency notes in India. The working expenses of the Press are recorded under the major head "38-Currency". (See note under 'Currency' page 417). With effect from the 1st April, 1930, the accounts of the Currency Note Printing Press have been constituted on a commercial basis.

No. 62B.—ACCOUNT of CAPITAL OUTLAY on the CURRENCY NOTE PRINTING PRESS during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	Rs
Central Government.		
BOMBAY.		
Works	6,103	19,62,815
Cost of Land	2,111	8,788
Establishment	622	71,391
Plant and machinery	59,726	5,99,840
	68,632	26,41,88
<i>Deduct—Transfers to Security Printing</i>	...	75,161
Total Capital Outlay not charged to Revenue	(a) 68,632	25,66,624

(a) Made up of:—

	Rs.
India	29,857
England	38,610
Exchange	135

XXVIII and 39—Mint.**GENERAL.**

1. The Indian Mints produce, for circulation in India, silver, bronze and nickel coins. The entire coinage is a token coinage circulating at a value higher than the intrinsic value of the metal contained therein. Government therefore makes a profit on its coining operations. The net profit on silver coinage made in the past was used to build up the Gold Standard Reserve and did not enter the Revenue accounts of Government. The coinage of new silver is at present being undertaken. If it were undertaken, the resultant profit would be taken to the Revenue accounts, as the Gold Standard Reserve has attained the maximum fixed by an existing convention. The Revenue accounts receive full credit for the profits on bronze and nickel coinage under the head 'Mint.'

Accounts of a commercial nature are maintained at the Mints and annual Trading and Profit and Loss Accounts and Balance Sheets appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government Commercial concerns.

REVENUE.

2. *Percentage charge on the coinage of new rupees.*—The net profits on new coinage of silver went in the past to the Gold Standard Reserve. To arrive at the profit, it was necessary to deduct from the face value of the coins the cost price and freight of the silver coined but also the estimated cost of production in the Mint. A fixed deduction of two per cent. on the face value of the rupees coined was made for this purpose and credited to 'Mint' as a set off against some part of the charges debited under the expenditure head. There were no receipts under this head during 1929-30.

Profit on circulation of bronze and nickel coins.—This represents the profit on the net amount passed into circulation during the year less the net loss on sale of metal and destruction of old coins. In years in which there is a net return of these coins from circulation into Government depôts, there will be no profit, but a loss which will appear under the expenditure head. The process of accounting by which this profit or loss is calculated is set forth in Account No. 63-A.

Fees for coining dollars, etc.—These are fees levied from Foreign Administrations to cover the cost of coinage undertaken for them by the Indian Mints.

Other gain on silver coinage operations.—Under this head are credited certain operative gains accruing during the process of coining silver, which are more than counterbalanced by operative losses debited under the expenditure head.

EXPENDITURE.

3. The Mint expenditure is set forth under the various descriptive heads in Account No. 63.

The head "Extra establishment and extra hours' pay" covers the cost of all temporary establishments employed in the Mints and all overtime pay whether for fixed or for temporary establishments. The number of hands employed depends almost entirely on the quantity of coinage in progress, but it does not vary in proportion to the coinage, as the greater the output up to the normal capacity of the Mint the less is the cost *per lakh*.

The charges debited to the head "Loss of weight in recoinning old coins" under "Loss on coinage" record the difference between the face value of light weight silver coins withdrawn from circulation for recoinage and the value at Re. 1 per standard tola, and represent the wear of coins put into circulation. Under "Loss of weight in coining silver" is debited the loss arising in connection with the technical operations to which bullion is subjected in the Mints. It also includes the loss due to the amount of dirt on withdrawn coins, which is weighed in at first as silver but disappears in the process of melting. The head "Cost of copper alloy" shows the cost of copper used for reducing fine silver to the fineness required for coinage.

G. and GG.—Currency and Mint.

No. 63.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, for the Year ended 31st March 1930.

	Calcutta	Bombay	Total.	
RECEIPTS IN INDIA				
Other Gain on Silver Coinage Operations	R 8,606	R 7,328	R 15,934	R
Profit on Circulation of Bronze and Copper Coins (See Account No. 63-A)	1,07,265		1,07,265	
Profit on Circulation of Nickel Coins (See Account No. 63-A)	16,20,188		16,20,188	
Assay Fees	880	9,106	9,106	
Fees for coming Dollars, etc.	1,36,777	2,19,991	3,56,768	
Viscellaneous Receipts		1,96,750	1,96,750	
TOTAL INDIA	21,74,025	4,33,258	26,07,283	26,07,283
RECEIPTS IN ENGLAND.				
<i>Secretary of State.</i>				
Proceeds of sale of coins sent to England for assay			£	(a)
Ditto converted into Rs. at £1=Rs. 13½				5
Exchange on ditto				26,07,288
TOTAL RECEIPTS UNDER THE HEAD "MINT"				
	Calcutta.	Bombay.		
CHARGES IN INDIA.				
Mint and Assay Masters' Establishment and Contingencies.—	R	R	R	
Pay of Mint Officers	40,853	80,252	1,27,105	
Mint Master's Establishment	60,847	37,978	98,825	
Bullion Establishment	33,392	31,937	65,329	
Operative Establishment	53,017	88,331	1,41,348	
Assay Establishment		22,481	22,481	
Extra establishment and extra hours' pay	2,41,240	1,69,753	4,11,002	
Allowances, Honoraria, etc.	6,146	1,13,820	1,19,971	
Supplies and Services	3,901	5,554	9,455	
Contingencies	2,72,972	2,18,447	4,91,419	
TOTAL	7,18,210	7,06,059	14,24,269	
Loss on Coinage.—				
Value of copper, etc., expended for Mint use	2,537	2	2,539	
Loss of weight in recoining old coins	1,33,302	7,64,310	8,97,612	
Loss of weight in coining silver	1,232	71,684	72,916	
Cost of copper alloy	8	4,416	4,424	
Miscellaneous	639	7,990	8,629	
TOTAL	1,37,718	8,48,402	9,86,120	
Purchase of Local Stones	1,57,312	2,29,026	3,86,338	
TOTAL CHARGES IN INDIA	10,13,246	18,45,287	28,58,533	28,58,533
CHARGES IN ENGLAND.				
	£	£	£	
Expenses in connection with recruitment		62	62	
Leave Salaries and Deputation Pay	...	2,458	2,458	
Sterling Overseas Pay	...	657	657	
Stores for India	...	5,058	5,058	
Cost of assay of Indian coins	6		6	
TOTAL CHARGES IN ENGLAND	6	8,830	8,836	
Ditto converted into Rs. at £1=Rs. 13½				1,17,812
Exchange on ditto				9:0
TOTAL CHARGES UNDER THE HEAD "MINT"				29,77,344
CHARGES ON ACCOUNT OF THE MINT FALLING UNDER OTHER HEADS OF SERVICE.—				
Pensions and Gratuities to Mint Servants	32,321	31,120	63,441	
Value of Stationery supplied	2,417	250	2,667	
Value of Printing executed by Government Press	2,095	101	2,196	
Audit Charges	11,541	9,000	20,541	
Expenditure on Mint buildings	...	9,480	9,480	
TOTAL	48,607	52,960	1,01,567	
Estimated value of Mint Buildings, Plant, etc., on 31st March 1930.	(b) 3,40,187	11,79,025	15,19,212	

(a) Less than £1.

(b) Values of Mint Buildings in Calcutta have been removed from the Mint accounts by transfer to P. W. D. books.

No. 63A.—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION of BRONZE and NICKEL COINS during the year ended 31st March 1930.

ACCOUNT OF COINS.					ACCOUNT OF PROFIT.					
	Balance in Receipts and Mints on 1st April 1929	New Coinage during 1929-30.	Total.	Passed into circulation during the year.	Balance in Receipts and Mints on 1st March 1930.	Balance, under the unappropriated profit, on 31st March 1930	Green Profit on coins during the year.	Total for Appropriation.	Profit on Coin- passing in circulation during the year.	Balance, under the unappropriated profit, on 31st March 1930
	1	2	3	4	5	6	7		9	10
Bronze and Copper, Coinage Account	R 2,88,944	R 11,38,600	R 14,27,544	R 9,01,555	R 5,25,956	R 3,57,402	R 8,52,954	R 5,38,463	R 3,14,121	R 3,14,121
Nickel Coinage Account	30,27,618	46,63,500	76,91,116	20,23,643	56,67,470	42,32,508	69,67,625	18,39,285	51,94,840	51,94,840
TOTAL	28,16,560	58,02,100	91,18,660	29,25,198	61,93,423	49,19,910	78,20,509	23,71,748	54,48,461	54,48,461
					Bronze and Copper, Coinage Account.		Nickel Coinage Account.			
					R		R		R	
					Profit on Circulation as in Column 9 above		5,38,463		18,23,385	
					Deduct—Loss on Destruction of Coins, etc.		1,91,198		2,12,797	
					NET PROFIT CREDITED TO REVENUE (See Account No. 63)		4,07,265		16,20,488	

No. 64.—STATEMENT showing COINAGE OPERATIONS at the INDIAN MINTS during the year ended 31st March 1930.

	CALCUTTA.		BOVBAY.		TOTAL.	
	Number.	Value.	Number	Value.	Number	Value.
		R		₹		R
SILVER.						
British Government half rupee size coins	30,000	15,000	...	..	30,000	15,000
Quarter Rupee	720,000	1,80,000	...	.	720,000	1,80,000
Hong-Kong Dollars			9,535,075	2,16,38,944	9,535,075	2,16,38,944
NICKEL.						
Two annas	16,208,000	20,26,000	...	.	16,208,000	20,26,000
One anna	42,200,000	26,37,500	...	...	42,200,000	26,37,500
BRASS.						
Single pice	64,000,000	10,00,000	...	...	64,000,000	10,00,000
Half-pice	7,654,400	59,800	...	...	7,654,400	59,800
Pie pieces	15,129,600	78,800	...	...	15,129,600	78,800
TOTAL	145,942,000	51,97,100	9,535,075	2,16,38,944	155,477,075	2,76,36,044

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section H.—Civil Works (charged to Revenue).

Revenue, Rs. 1,28,34,076.

Expenditure, Rs. 14,06,66,697.

Major Head.	No.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				R	R	R
Civil Works (Charged to Revenue).	65	Receipts—Central	430	...	22,65,456	...
	65A	Receipts—Provincial	431	...	73,09,770	...
	66	Expenditure—Central	433	...	...	2,58,27,070
	66A	Expenditure—Provincial	435	...	...	11,19,70,099
		EXPENDITURE FROM CENTRAL REVENUE—				
	66B	Original Works—				
		Buildings	437	48,24,101		
	66C	Repairs—				
		Repairs to Buildings	439	39,77,617		
		PROVINCIAL EXPENDITURE—				
	66D	Original Works—				
		Buildings	441	2,50,59,009		
Interest on Capital outlay on Hydro-Electric Scheme.	66E	Repairs—				
		Repairs to Buildings	443	1,13,74,428		
Bombay Development Scheme (Charged to Revenue).	66F	Expenditure—Provincial	444			53,716
	66G	Receipts—Provincial	446		32,58,850	...
	66H	Expenditure—Provincial	447		...	28,15,812
		TOTAL			1,28,34,076	14,06,66,697

Section H.—Civil Works Charged to Revenue.

The expenditure brought to account in this section relates to the cost of departmental buildings, communications and other works where this is treated as a charge against revenue. The outlay on such buildings and roads projects and allied works of permanent public utility as are definitely recognised as a charge against capital is dealt with in Section HH. The interest charges on the Capital expenditure on the Hydro-Electric Projects in Madras have been shown in this Section in 1929-30.

H.—Civil Works (charged to Revenue).

XXX and 41—Civil Works charged to Revenue.

Buildings and communications in the Civil Department are classified as "Civil Works" in contradistinction to "Military Works", the term applied to similar works connected with the Military Department.

2. Prior to 1921-22, a distinction was maintained throughout the accounts of Civil Works between "Works in charge of Public Works Officers" and "Works in charge of Civil Officers," the latter representing transactions of civil officers of other departments acting as agents of the Public Works Department. It was, however, recognised that the latter class of works could no longer be retained in the Public Works Accounts under the new conditions created by the Reforms. Whereas all revenue and expenditure relating to Public Works in charge of Officers of the Public Works Department must necessarily be charged to their grants, transactions connected with any building works which a Governor may assign to the departments using or requiring them must, in consonance with the rules framed under the Government of India Act, be treated as revenue and expenditure relating to the major heads under which the ordinary transactions of the departments concerned are entered. Similarly, where the administrative control of any Central Government building is formally transferred to the department using or occupying it, the connected receipts and expenditure are charged to the major head relating to the department concerned. Where, however, works the administration of which has been transferred from the Public Works Department are by mutual arrangement executed by another department on behalf of the Public Works Department, the charges in connection with them are debited to Public Works grants.

REVENUE.

3. The receipts are comparatively small and are classified under descriptive heads in Accounts Nos. 65 and 65-A which do not call for detailed explanation.

EXPENDITURE.

4. The Local Governments execute works not only on their own behalf but on behalf of the Central Government also. Examples of the latter class are Currency Offices, Customs Houses and the like. The revenue and expenditure connected with such works are accounted for directly in the Central Section of the major heads "XXX and 41—Civil Works". In a few cases, however, such as works executed on behalf of the Military Engineer Services which have a separate budget, the Railway and the Posts and Telegraphs Departments, which are commercial departments, and the Archaeological Department in respect of works on ancient monuments, or where the buildings have been transferred to departmental control, the receipts and expenditure are recorded under the major heads relating to the departments concerned.

5. In all Governors' Provinces except Assam, expenditure on Provincial Civil Works other than the construction and maintenance of residences for Governors of Provinces and works relating to certain areas which have been declared as "Backward Tracts" is "Transferred" expenditure. The Governors of Bihar and Orissa and Burma have, however, in exercise of the powers vested in them under rule 7 of the Devolution Rules, treated the expenditure on all buildings relating to Reserved Departments as 'Reserved' expenditure.

6. The different varieties of buildings and communications constructed by the Public Works Department are exhibited in Detailed Accounts Nos. 36 and 66-A. Expenditure upon each of these classes is sub-divided into outlay on 'Original works' and on 'Repairs'. Under the former is included all new construction, whether of entirely new works or of alterations and additions to existing works; as well as repairs to newly purchased or previously abandoned buildings, which may be necessary before they can be brought into use. It also includes all substitution of one variety of work

for another, such as that of a tiled for a thatched roof to a building, where the new work represents a genuine increase in the permanent value of the property as an asset. The sub-head 'Repairs' covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

7. The charges for 'Establishment' and 'Tools and Plant' are recorded under separate sub-heads for the Civil Works as a whole. The recorded charges are rough approximations only, as Public Works establishments are generally joint establishments employed on works charged under two or more heads of account. A fuller description of the method of distribution of establishment and tools and plant charges in the Public Works Department will be found on page 605.

8. The charges under 'Grants-in-aid' represent contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

9 The head "Appropriation to the Road Development Fund" has been introduced in the accounts for 1928-29 to record the annual lump grants from Central Revenues to the Road Development Fund (see notes under Account No 89-B page 640).

No. 65.—ACCOUNT OF RECEIPTS FROM CIVIL WORKS during the Year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA GENERAL.													Grand Total.									
	Military Chief, Engineer in-Chief.	Delhi Province (a).	Viceroy's Offices.	Simla Imperial College.	Andaman and Nicobar Islands.	Central India.	Rajputana.	Hyderabad.	Independent States and Gulf Division.	Other Items.	Total—India General.	Baluchistan.	North-West Frontier Province.		Mindas.	Bombay (b).	Bengal including Baluchistan.	Punjab.	Baroda.	Bihar and Orissa.	Central Provinces.	Assam.	Canton.
Central Government.																							
Rents of Buildings	10,755		7,474	2,52,890	4,569	34,553	28,530	1,588	4	...	40,316	40,316	40,341	15,400	2,23,426	3,48,752	65	12,568	35,953	6,205	13,562	59	
Rents of Electric Installations	68	8,41,410	...	1,034	3,470	2,827	57	1,186	...	...	11,88,766	4,100	2,110	...	2,503	3,552	...	...	4,788	340	28	1	19,47,133
Rents of Water Supply and Sanitary Installations						310	39	137	...	...	622	7,488	7,488	3	294	1,230	47	362	128	21			
Interest on Cemetery Endowments	8,542	438	...	...		77	—82	30	...		9,038	32	895	2,233	4,257	1,443	721	798	1,174	441	49	20,399	
Ferry Receipts			...	...		28,060	...	...	...		26,060	...							1,348	143	1,243	27,307	
Recoveries of Expenditure	464	6,076	1,363	2,777	214	8,383	6,959	81,330	123	373	1,08,074	...	975	10,027	6,387	17,310	3	12	1,016	475	145	1,90,846	
Miscellaneous	2,174	1,11,410	3,359	18,188	2,757	3,006	4,018	25	1,144	...	1,46,117	19,539	12,097	10,027	6,387	...	73	15,053	42,243	8,418	15,585	109	23,24,812
TOTAL	22,003	9,59,317	13,526	2,74,685	10,960	75,299	84,871	83,805	1,581	978	14,78,070	64,639	63,629	28,038	2,87,923	3,70,471	73	15,053	42,243	8,418	15,585	109	23,24,812
Defect—Refunds	21	23,092		9,683	...	211	141	2	140	...	22,189	...	16,158	556	129	...	...	...	4,583		9,414		58,653
TOTAL RECEIPTS OF THE CENTRAL GOVERNMENT.	21,982	9,41,226	12,526	2,71,252	10,960	75,088	84,730	83,803	1,441	373	14,55,881	64,609	45,443	28,082	2,87,794	3,69,833	73	15,053	37,360	8,418	6,172	109	22,98,757
Receipts in England— Zigzag Commission— Refund of House Rent Ditto converted into Rs. @ £1=Rs. 13½ Exchange on ditto																							—96
TOTAL PROVINCIAL RECEIPTS (AS PER ACCOUNT NO. 65A.) TOTAL RECEIPTS FROM CIVIL WORKS																							—1,287 —14 22,55,456 —3,08,770 95,76,326

(a) Includes transactions on account of the Central Division at Dehra Dun.
(b) Includes transactions on account of Western India States Agency.

**No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the
Year ended 31st March 1930.**

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	PUNJAB		BURMA		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.
					Government of Punjab.	Lyallpur Reclamation Project.	Government of Burma.	Shan States Federation.					
Provincial Governments.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rents of Buildings	6,37,814	6,00,542	3,47,770	71,297	3,15,319	74	8,30,756	52,102	5,22,335	3,50,801	98,585	10,893	37,37,788
Rents or Electric Installations	3,782	31,146	5,641	2,288	1,931	...	5,689	529	31,726	20,518	2,649	...	1,05,876
Rents of Water-Supply and Sanitary Installations	2,673	4,086	2,840	485	1,440	...	7,573	..	10,657	3,951	750	69	40,484
Ferry Receipts . . . . .	...	63	...	...	...	...	...	...	...	45,680	1,07,184	...	2,84,647
Tolls on Roads	2,36,685	...	...	...	...	...	...	...	...	12,588	8,575	...	13,06,549
Recoveries of Expenditure	11,507	574	1,04,509	44,702	67,997	...	2,32,761	3,776	94,827	22,275	31,761	21,722	7,74,414
Interest on Cemetery Endowments . . . . .	...	18	...	...	...	...	...	...	...	...	...	...	18
Receipts from Wokshops	86,257	8,450	...	...	...	...	...	...	...	11,005	...	...	1,04,712
Recoveries of indirect charges from Government Commercial Undertakings . . . . .	...	...	...	...	...	...	18,400	...	...	...	...	...	18,400
Recoveries of investments in Government Commercial Undertakings . . . . .	...	...	...	...	...	...	24,220	...	...	...	...	...	24,220
Miscellaneous	1,06,079	4,61,214	1,52,355	85,430	2,33,196	50,250	1,06,090	7,424	86,470	56,716	2,57,767	3,474	16,56,465
TOTAL	11,38,275	20,92,805	6,13,115	3,35,972	6,70,083	50,324	12,26,489	68,831	7,52,017	5,23,282	5,07,221	36,158	80,58,573
Debit—Refunds	31,574	59,012	88,317	7,609	19,750	48	3,40,694	12,736	1,06,455	19,373	59,649	204	7,45,320
TOTAL RECEIPTS IN INDIA	11,06,701	20,33,794	5,24,898	3,28,363	6,50,333	50,276	8,84,795	51,095	6,45,562	5,03,909	4,47,573	35,954	73,08,253
RECEIPTS IN ENGLAND.				£	£		£			£			
<i>High Commissioner.</i>													
Miscellaneous . . . . .	...	...	...	7	101	...	2	...	...	8	...	...
Ditto converted into Rs. at £1 = Rs 15½ . . . . .	...	...	...	98	1,346	...	20	...	...	41	...	...	1,505
Exchange on ditto . . . . .	...	...	...	...	12	..	..	..	...	..	...	...	12
TOTAL—PROVINCIAL RECEIPTS	11,51,701	20,38,794	5,24,898	3,28,461	6,51,691	50,276	8,84,815	51,095	6,45,562	5,03,950	4,47,573	35,954	73,08,770
					7,01,967		9,35,910						

H—Civil Works (charged to Revenue).

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on CIVIL WORKS (CHARGED to REVE

	INDIA GENERAL.											Total
	Military Engineer-in-Chief.	Delhi Province (a)	Viceroy's Office	Sumatran Empire Circle	Andaman and Nicobar Islands.	Central India	Rajputana.	Hyderabad	Kabul Legion	Independent Port and Gulf Division	Other Items.	
Central Government—charges in India.	R	R	R	R	R	R	R	R	R	R	R	R
ORIGINAL WORKS—												
Buildings (See Account No 66 B)	60,594	17,75,728	1,15,874	63,963	56,884	47,940	2,74,012	20,707	2,05,842	,003	...	20,23,226
Communications	...	2,05,899	...	...	33,526	48,585	64,823	...	...	...	...	7,52,333
Miscellaneous	...	7,550	...	...	9,288	...	1,793	...	...	...	...	18,940
REPAIRS—												
Buildings (See Account No. 66-C.)	2,32,824	12,03,585	2,94,655	3,78,111	53,219	67,009	75,611	25,726	...	8,618	...	23,43,381
Communications	10,192	5,91,326	...	...	239	...	...	...	...	...	...	11,54,145
Miscellaneous	1,373	2,44,718	...	...	5,169	...	...	...	...	...	...	2,50,644
Total Original Works and Repairs.	3,04,986	40,52,562	4,11,029	3,40,140	1,66,625	4,83,635	3,50,346	46,433	...	10,711	...	68,42,669
Establishment (See Account No 80)	70,667	5,83,574	80,779	1,24,718	48,223	1,37,283	1,56,741	10,243	...	4,124	62,190	12,78,401
Tools and Plant (See Account No. 81.)	4,657	72,899	4,110	1,070	3,257	17,418	22,829	352	...	—111	...	1,26,230
Grants-in-aid	...	3,08,520	...	...	...	...	...	...	...	...	...	3,08,520
Suspense	...	—17,220	543	1,086	—9,550	137	—1,671	—6	...	1,80,616	...	1,53,834
Appropriation to Road Development Fund	...	...	...	...	...	...	...	...	...	...	97,87,883	97,87,883
Deduct—English Cost of Stores and Establishment.	...	11,134	...	13,632	86	2,465	25,275	...	...	...	697	54,989
Total Charges in India	3,80,310	49,54,154	4,96,493	4,53,332	2,07,869	6,85,956	7,91,940	57,142	2,05,842	1,93,242	98,10,378	1,52,97,000

NU) from CENTRAL and PROVINCIAL REVENUES during the Year ended 31st March 1930.

Baluchistan	North-West Frontier Province.	Madras	Bombay.	Bengal including Sikkim.	United Provinces	Punjab	Bihar.	Bihar and Orissa	Central Provinces and Berar.	Assam.	Coorg.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R	R	R	R
9,38,454	6,97,087	40,588	3,01,750	62,946	.	7,710	17,266	48,551	8,758	21,966	.	48,23,802
...	6,16,436	...	.	34,398	.	.	.	.	.	.	..	10,03,167
5,152	.	...	.	..	.	.	.	.	.	...	..	24,092
2,98,085	8,24,574	69,376	3,39,617	5,47,587	.	.	458	53,618	15,181	26,265	719	39,78,116
...	16,58,470	893	1,99,...	...	.	15,484	...	..	...	2,453	...	30,27,029
...	...	...	15,...	462	..	.	.	.	..	...	...	2,53,236
12,41,691	32,96,562	...	7,05,...	...	..	38,440	61,724	97,169	23,939	50,684	719	1,31,09,262
2,88,735	4,22,306	19,301	1,56,773	1,47,177	.	30,241	13,368	19,693	5,993	9,081	161	23,91,375
18,610	85,710	1,652	8,325	10,484	...	881	1,104	1,493	307	1,441	113	2,56,859
...	...	...	1,024	2,116	...	...	...	..	250	...	...	3,06,919
—48	..	...	—1,80,291	...	...	...	...	..	...	—5,931	...	—32,436
...	...	...	...	...	..	...	...	...	...	...	...	97,87,883
...	...	...	1,197	...	...	...	...	...	...	...	...	56,186
15,48,983	38,04,683	1,32,110	6,90,149	9,93,750	...	69,571	76,211	1,18,355	30,429	55,275	938	2,57,63,176

	Secretary of State.	High Commissioner.	Total.
	£	£	£
Charges in England.			
Contribution to the British Engineering Standards Association	500	...	500
Leave Salaries and Deputation Pay . . . . .	...	1,995	1,995
Sterling Overseas Pay . . . . .	...	1,338	1,338
Store for India . . . . .	...	756	756
Miscellaneous Expenditure	74	91	165
TOTAL	574	4,180	4,754

Ditto converted into Rs. at £1=Rs19½ 63,387
 Exchange on ditto 507

TOTAL EXPENDITURE OF THE CENTRAL GOVERNMENT 2,53,27,070

TOTAL EXPENDITURE OF PROVINCIAL GOVERNMENTS AS PER ACCOUNT NO. 66 A. 11,19,70,099

GRAND TOTAL CIVIL WORKS (CHARGED TO REVENUE) 13,77,97,169

H.—Civil Works (charged to Revenue).

No. 66A—ABSTRACT ACCOUNT OF PROVINCIAL EXPENDITURE under CIVIL WORKS (Charged to Revenue) during the Year ended 31st March 1930.

	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BIHAR.		GOVERNMENT OF RAJASTHAN AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BELGAUM.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COCHIN.	TOTAL.
	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.		
ORIGINAL WORKS—																				
Buildings (See Account No. 65D).	3,30,005	52,01,073	49,821	11,83,316	74,22,228	22,90,056	3,471	6,82,026	21,319	40,80,966	13,57,285	31,10,177	19,22,900	2,21,913	6,80,918	1,47,757	27,154	1,73,071	2,50,501,089	
Communications.	8,77,927	6,19,882	..	7,02,415	19,805	2,03,223	..	8,11,406	14,17,954	86,81,199	1,75,065	1,38,111	4,41,897	6,33,197	9,75,441	1,41,897	2,48,497	7,27,216	1,61,711,105	
Miscellaneous.	—680	—1,585	..	11,154	..	..	..	70,337	1,24,588	56,247	..	..	27,236	1,48,531	53,491	..	..	1,02,265	3,02,265	
REPAIRS—																				
Buildings (See Account No. 65E).	2,97,827	11,53,841	233,926	16,15,838	3,73,897	22,25,175	1,18,312	1,41,885	89,982	12,26,255	7,42,170	7,41,405	7,03,757	2,35,015	21,510	4,37,782	2,150	70,549	1,13,71,138	
Communications.	4,30,115	6,98,514	..	36,06,452	8,32,500	16,28,797	..	34,51,008	9,495	51,07,740	1,66,452	46,51,582	1,17,913	9,75,441	2,35,111	2,21,542	1,75,331	8,55,026	2,05,94,225	
Miscellaneous.	15,134	..	..	82,176	..	..	..	65,717	(67)11,779	..	1,111	2,75,116	..	..	1,566	7,351	..	3,05,600	3,03,600	
Total Original Works and Repairs.	14,45,191	73,83,919	2,83,750	71,80,681	12,85,820	31,86,200	1,67,763	52,53,861	11,786	1,31,41,683	86,37,838	1,36,73,734	20,95,721	27,455	1,515	18,4,207	5,17,950	2,48,712	1,17,19,582	
Establishment (See Account No. 80).	3,49,119	29,63,175	88,779	21,56,671	2,01,731	15,50,720	95,976	12,05,130	16,708	25,79,132	8,01,082	8,01,082	1,44,011	12,10,255	872,889	9,56,156	58,413	3,94,308	1,58,01,555	
Tools and Plant (See Account No. 81).	66,581	1,31,719	15,563	2,65,911	14,738	1,11,859	2,910	97,735	1,249	1,61,898	65,774	2,49,700	14,587	3,07,755	47,521	1,31,860	1,71,107	44,148	17,11,953	
Grants-in-aid.	..	53,58,723	..	16,62,094	8,922	2,59,491	..	4,77,293	..	7,77,100	0,800	17,15,103	58,419	4,30,303	..	..	30,000	10,300	1,27,00,060	
Suspense.	..	—2,47,080	..	—65,568	3,345	—40,911	..	10,537	..	1,10,386	—5,04,501	..	10,731	—55,000	20,086	—85,688	35,273	—24,016	—83,1,897	
Investment in Government (commercial) undertakings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	41,811	
Loss on Government Commercial Undertakings.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9,000	
Debt—Contributions from other Governments, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	77,980	
Debt—Repayment of Capital Expenditure charged to Ordinary Revenue.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	21,33,464	
Debt—English Cost of Stores and Establishments.	..	4,03,205	..	9,49,652	..	1,22,008	..	1,20,606	..	1,55,113	..	15,49,079	10,512	68,444	1,432	71,914	4,103	24,281	29,78,412	
NEW EXPENDITURE IN INDIA.	30,60,894	1,90,89,671	9,68,086	1,68,22,188	15,12,062	70,41,167	1,96,659	48,06,827	1,29,738	1,65,10,931	45,21,324	1,65,53,526	32,44,332	53,1,287	2,55,057	58,62,717	70,40,921	8,56,738	14,46,390	10,99,4,887
	1,81,60,555	..	1,12,10,291	..	91,53,028	..	50,01,906	..	1,67,20,651	..	2,11,68,730	..	85,62,689	..	81,67,797	..	77,16,864	..	34,46,390	..

Charges in England													
<i>Secretary of State.</i>													
Law charges in connection with an appeal from India													
...	28	...	...	...	...	...	...	...	...	...	...	...	...
<i>High Commissioner.</i>													
Leave Salaries and Dependants Pay													
...	8,002	...	14,906	...	...	...	...	...	...	...	...	...	...
Miscellaneous—Travelling Expenses, etc.													
...	115	...	86	...	...	...	...	...	...	...	...	...	...
Sterling Overseas Pay													
...	7,631	...	7,551	...	2,812	...	...	...	...	...	...	...	...
Stores													
...	14,103	...	3,810	...	...	...	...	...	...	...	...	...	...
Expenses connected with recruitment													
...	114	...	137	...	...	...	...	...	...	...	...	...	...
TOTAL													
...	29,963	...	25,860	...	9,079	...	...	...	...	...	...	...	...
Total Charges in England													
...	29,963	...	25,860	...	9,079	...	...	...	...	...	...	...	...
Ditto converted into Rs. at Rs. 1 = Rs. 15 1/2													
...	3,99,902	...	3,44,774	...	1,21,043	...	...	...	...	...	...	...	...
Exchange on ditto													
...	3,203	...	2,458	...	902	...	...	...	...	...	...	...	...
TOTAL EXPENDITURE													
...	4,54,92,876	...	4,11,08,701	...	15,18,050	...	...	...	...	...	...	...	...
TOTAL EXPENDITURE													
...	1,85,23,770	...	1,15,57,363	...	95,75,931	...	...	...	...	...	...	...	...
TOTAL EXPENDITURE													
...	1,85,23,770	...	1,15,57,363	...	95,75,931	...	...	...	...	...	...	...	...

H.—Civil Works (charged to Revenue).

810

(a) Includes Rs. 77,016 on account of the Dykes and American Electrification Schemes.
 (b) Includes Rs. 24,230 on account of the Dykes and American Electrification Schemes.

No. 66B.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCE.	GENERAL ADMINISTRATION.														Item No.
	Customs.	Taxes on Income.	Salt.	Opium.	Land Revenue.	Excise.	Forest.	Residence for Governor-General and Heads of Administrations.	Residence of Members of Executive Council.	Legislative Chambers and Residences for Members of the Legislature.	Secretariat and Headquarters Establishment.	Commissioners and District Officers.	Audit.	Administration of Justice.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Military Engineer-in-Chief.	..	...	...	..	..	..	...	...	..	..	...	..	...	...	1
Delhi Province . .		379	...	...	3,854	..	3,06,192	4,08,661	1,06,124	10,618	5,29,520	14,051	...	2,564	2
Viceroy's Estates . .	...	...	..	..	...	...	...	1,15,279	...	...	..	..	..	...	3
Independent Persian Gulf Division.	...	...	...	...	...	...	...	...	...	...	...	...	..	...	4
Simla Imperial Circle .	..	...	..	..	..	..	...	13,6	...	11,053	...	...	..	...	5
Baluchistan . .	2,904	4,726	...	...	26,177	...	..	42,927	...	..	...	69,288	...	838	6
North-West Frontier Province.	...	..	...	...	280	...	..	90,428	...	..	92,069	70,727	...	8,249	7
Madras . . .	6,080	...	3,950	...	...	...	...	...	...	...	...	...	1,099	...	8
Bombay . . .	1,04,271	...	50,673	...	...	...	...	(e) 11,908	...	..	(e) 18,220	..	...	(e) 1,019	9
Bengal (including Sikkim).	2,578	1,045	12,255	...	...	...	...	...	...	...	...	...	2,748	...	10
Andaman and Nicobar Islands.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
Rajputana . .	...	...	...	...	3,328	204	899	3,689	...	...	4,929	2,777	...	1,400	12
Punjab . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
Burma . . .	8,428	...	261	...	...	...	...	...	..	...	...	...	...	...	14
Bihar and Orissa .	...	...	...	...	...	...	...	...	..	...	...	..	436	...	15
Central Provinces .	...	...	...	...	..	..	...	...	...	..	...	..	637	...	16
Central India . .	..	...	...	..	89	618	...	6,477	..	..	1,162	..	..	90	17
Hyderabad . .	...	...	...	...	...	..	...	3,381	...	..	1,518	...	...	...	18
Assam . . .	...	..	...	..	...	...	...	..	...	..	..	..	685	...	19
Kabul Legation . .	...	...	...	...	..	..	...	..	...	..	...	...	...	...	20
TOTAL	1,84,266	6,150	67,129	...	32,708	882	3,06,192	7,07,597	1,06,124	21,671	6,84,565	1,30,811	5,165	14,160	

* Represents mainly expenditure on work connected with the Forest Research Institute Project, Dehra Dun.

CENTRAL REVENUES ON ORIGINAL WORKS—BUILDINGS during the year ended 31st March 1930.

Item No.	Jails and Convict Settlements	Police.	Ports and Pilotage.	Postmaster-General	Police.	Scientific Departments	Education	Medical	Public Health.	Agriculture.	Aviation	Currency	Mint	Civil Works	Stationery and Printing	Miscellaneous Departments	Losses on Stock	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	60,594	..	..	..	...	..	...	...	...	..	...	...	...	...	60,594
2	7,982	1,61,747	...	97,958	1,757	370	11,038	27,791	...	73,026	..	...	...	6,784	2,371	..	...	17,75,728
3	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	..	95	1,15,874
4	...	...	...	...	2,093	...	...	...	...	...	...	...	...	...	...	..	...	2,093
5	...	...	...	...	...	...	...	...	...	...	...	...	...	1,396	345	...	...	63,553
6	9,98,879	11,687	...	...	22,423	195	14,762	32,038	...	804	...	...	...	12,220	...	430	...	9,38,454
7	2,94,839	45,298	...	693	26	34	13,426	7,371	...	4,643	..	...	...	14,401	...	45,405	...	6,97,087
8	..	...	...	23,433	3,318	1,525	...	...	...	...	...	1,061	...	...	...	422	...	40,888
9	(e) 5,004	(a) 54,199	8,043	1,504	6,948	1,568	(v) 4,937	(c) 6,431	(d) 797	...	2,388	4,320	2,480	(a) 22,550	...	...	...	3,61,750
10	...	...	4,440	1,359	...	11,168	...	...	...	...	...	1,410	12,508	2,560	5,780	5,102	...	62,946
11	30,888	...	...	...	...	13,260	12,740	..	...	...	...	...	...	...	...	..	...	56,854
12	71	1,61,153	...	260	...	232	82,677	30,088	...	...	...	...	...	2,728	...	...	...	2,74,012
13	...	...	...	18	-6,601	48	...	...	...	...	...	...	...	(f) 7,020	...	(f) 7,235	...	7,710
14	...	...	...	5,468	2,814	841	...	...	...	...	...	461	...	...	...	...	...	17,266
15	...	...	...	4,517	18,971	15,271	...	...	...	(a) 4,356	...	...	...	...	...	...	...	43,551
16	...	...	...	7,950	50	121	...	...	...	...	...	...	...	...	...	...	...	8,758
17	3,800	8,141	...	222	18,948	77	85	1,945	...	...	...	...	...	6,888	...	...	...	47,949
18	...	9,564	...	618	...	...	...	117	...	...	...	...	...	604	...	...	...	20,797
19	...	(b) 422	...	716	7,396	554	...	(b) 3,321	...	...	...	...	...	(b) 6,413	...	1,244	1,165	21,966
20	...	...	...	...	2,05,842	...	...	..	...	..	...	...	...	...	...	...	...	2,05,842
	10,40,813	4,62,165	7,488	2,05,470	2,82,891	41,720	1,18,007	1,09,608	797	82,320	2,868	7,255	14,995	83,260	8,496	62,878	1,267	48,28,602

(a) Relates to expenditure in connection with the Agricultural College Buildings at Pusa.

(b) Relates to expenditure on civil buildings on the North East Frontier.

(c) Relates to expenditure in the Western India States Agency.

(d) Represents expenditure in connection with accommodation for Haj Pilgrims.

(e) Includes expenditure in the Western India States Agency.

(f) Represents expenditure in the Galt Agency.

(g) Relates to expenditure incurred in the Political Agency area, Baroda Residency.

H.—Civil Works (charged to Revenue).

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

Province	Customs.	Taxes on Income.	Salt.	Opium.	Land Revenue	Excise.	Post.	Registration	GENERAL ADMINISTRATION.					Item No.
									Residences for Governor, Secretaries and Heads of Administration	Residences of Members of Executive Council	Legislative Chambers and Residences for Members of the Legislature	Secretariat and Headquarters Establishments	Commissioners and District Officers	
Military Engineer-in-Chief	R	R	R	R	R	R	R	R	R	R	R	R	R	1
Delhi Province		664					75,080		15,077	32,200	80,103	7,38,811	6,607	2
Viceroyal Estates									2,05,836					3
Independent Persian Gulf Division														4
Simla Imperial Circle											20,121	2,10,087		5
Baluchistan	1,681				22,424				28,801				58,012	6
North-West Frontier Province		6,136			11,466				54,702			14,828	15,431	7
Madras	21,531		655											8
Bombay	45,961		1,50,652	100					(a) 11,083			(c) 1,408		9
Bengal (including Sikkim)	88,120	4,238	96,572									14,745		10
Andaman and Nicobar Islands														11
Rajputana		51		24	2,661	148	379		12,845			5,392	1,010	12
Punjab				(r) 42										13
Burma	12,519		127											14
Bihar and Orissa	1,387													15
Central Provinces														16
Central India					300	1,901	27		8,526			19,895		17
Hyderabad									11,118			2,218		18
Assam														19
Cochin														20
TOTAL	1,01,702	11,080	2,54,806	110	36,023	2,050	76,495		5,49,673	32,200	1,00,142	9,01,781	81,001	

CENTRAL REVENUES ON REPAIRS TO CIVIL BUILDINGS during the year ended 31st March 1930.

Item No	Aunt	Administration of Justice,	Jails and Convict Settlements	Police	Ports and Pilotage.	Ecclesiastical.	Political.	Scientific Departments	Education.	Medical.	Public Health	Agriculture	Industries.	Airline	Customs	Mint	Civil Works	Stationery and Printing.	Miscellaneous Departments.	Losses on stock.	Gross Totals.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	.	.	.	.	.	2,32,824	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,32,824
2	...	13,185	7,743	28,117	...	1,515	13,809	10,891	8,451	15,011	.	11,010	.	.	.	13,076	19,771	606	...	12,08,535	
3	...	.	.	.	.	209	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,05,655
4	...	.	.	.	.	7,350	.	.	.	.	.	.	.	.	.	.	960	...	...	...	8,618
5	...	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	5,081	...	...	2,76,187
6	...	8,073	2,614	1,007	...	891	20,885	.	6,021	32,108	30,278	145	.	.	.	.	11,831	...	34,137	...	2,98,085
7	...	14,170	10,370	47,086	.	2,065	1,002	483	11,761	3,001	.	4,400	.	.	.	.	92,750	334	18,908	...	3,24,574
8	3,550	...	.	.	.	30,078	7,220	2,470	...	.	.	.	.	.	1,160	...	1,993	.	160	...	69,376
9	...	(a) 510	(a) 2,608	(a) 15,310	207	42,128	8,330	3,703	(b) 182	(c) 11,906	(d) 1,770	...	.	.	5,678	7,000	(e) 700	...	88	...	8,39,617
10	6,204	...	.	.	18,067	55,048	4,017	98,758	...	.	.	.	.	.	18,098	65,197	4,779	67,005	62,453	...	5,47,587
11	...	.	52,238	...	.	281	...	.	.	.	.	.	.	.	.	.	.	.	.	.	58,219
12	...	5,474	2,867	15,180	...	5,134	...	58	14,486	1,664	...	.	.	.	.	.	7,869	.	.	.	75,611
13	...	.	.	.	.	.	2,141	1,488	...	(f) 0	...	.	.	.	.	.	(f) 5,885	...	(f) 5,713	...	15,255
14	...	.	.	.	.	16,699	416	1,510	...	.	.	.	.	216	12,930	...	.	.	.	41	44,458
15	6,447	...	.	.	508	8,593	7,025	10,507	...	.	.	(a) 10,001	...	.	.	.	.	.	.	.	58,618
16	8,190	.	.	.	.	11,384	308	230	...	.	.	.	.	.	.	.	.	.	.	.	15,181
17	...	472	5,617	8,621	...	605	11,650	22	100	1,671	.	.	.	.	.	.	18,027	...	.	.	67,006
18	...	.	2,587	8,770	...	987	...	.	.	227	...	.	.	.	.	.	174	...	.	.	26,726
19	2,062	...	.	(b) 227	...	6,147	8,663	3,013	(b) 412	(b) 993	...	.	.	.	.	.	(b) 3,685	.	1,458	...	28,285
20	...	.	.	.	.	479	...	240	...	.	.	.	.	.	.	.	.	.	.	.	719
	21,543	42,814	87,367	1,00,938	14,442	4,21,845	1,17,827	1,35,684	62,719	67,871	32,087	60,068	.	216	38,764	72,497	1,60,128	92,104	1,23,740	...	89,78,116

(a) See note (a) to Account No. 68-B, page 437.

(b) See note (b) to Account No. 68-B, page 437.

(c) See note (c) to Account No. 68-B, page 437.

(d) See note (d) to Account No. 68-B, page 437.

(e) See note (e) to Account No. 68-B, page 437.

(f) See note (f) to Account No. 68-B, page 437.

(g) Includes expenditure relating to Western India States Agency and expenditure on Civil Hospital at Aden.

(h) See note (h) to Account No. 68-B, page 437.

H.—Civil Works (charge 1 to Revenue.)

No 66D.—CLASSIFIED ACCOUNT OF EXPENDITURE from PROVINCIAL REVENUES on Original Works—Buildings during the year ended 31st March 1930.

DEPARTMENTS.	GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BUREA.		GOVERNMENT OF BIRLA AND OTHERS.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SPAN AND FIDELITY.	TOTAL.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.			
Land Revenue	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	...	1,131	...	46,960	...	...	...	...	1,10,449	...	19,976	...	6,836	...	1,04,441	...	...	...	2,95,341
Excise	(2)	63,715	...	12,701	...	...	...	...	...	12,588	...	...	1,088	...	1,844	...	...	...	1,52,989
Stamp	...	319	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	319
Forest	22	22,713	...	...	...	...	...	...	...	62,974	17,546	...	7,080	...	8,529	...	81	...	1,49,023
Registration	...	1,77,779	...	39,435	...	...	...	...	...	...	...	1,25,779	...	455	10,119	...	...	...	4,38,445
General Administration—																			
Residences for Heads of Provinces	82,433	...	49,831	...	38,471	...	21,319	...	8,110	...	4,411	...	9,823	...	7,503	...	...	...	7,07,594
Residences for Member of Executive Councils	...	...	...	...	...	...	...	...	294	...	12,511	...	...	...	...	...	...	...	16,706
Legislative Chambers and Residences for Ministers and Members of the Legislative Councils	...	14,252	...	47	...	...	...	...	...	458	50,755	...	136	...	4,921	...	...	...	96,380
Secretariat and Headquarters Establishments	...	14,661	...	3,152	...	7,000	...	18,926	1,010	1,942	1,40,162	...	211	772	50,054	...	...	...	2,73,166
Commissioners and District Officers	(3)	1,511	...	4,028	...	1,09,183	...	8,24,293	(6)	...	4,33,101	...	11,048	61,408	1,08,661	...	202	19,968	21,37,108
Minor Establishments	(2)	...	...	...	...	...	...	...	...	...	...	...	12,001	1,48,092	...	820	...	...	2,33,920

Administration of Justice	(b) 1,082	8,77,278	...	1,05,533	...	87,538	...	53,727	10,90,984	...	1,54,353	...	880	3,624	21,905	...	7,709	6,713	22,45,163
Jails and Convict Settlements	(b) 17,791	4,15,194	...	2,551	1,15,928	38,276	...	11,24,988	2,59,767	...	99,178	...	2,715	38,814	1,72,055	...	780	908	32,85,866
Police	(b) 31,352	8,37,305	...	4,864	5,63,520	1,93,850	...	3,88,762	8,27,501	...	6,03,479	...	43,293	1,40,498	3,99,025	...	1,180	46,253	41,83,407
Post and P. & T.	...	...	...	...	8,517	...	...	...	3,158	...	...	...	...	...	...	...	...	...	11,175
Scientific Departments	...	17,833	...	...	...	...	...	2,484	16,740	...	...	3,129	...	947	...	...	...	...	51,153
Education	(b) 4,467	7,13,318	...	(b) 4,880	4,63,371	56,203	...	3,80,420	8,493	(b) 2,83,078	16,100	288	1,00,489	1,33,708	1,05,245	...	5,233	87,081	32,25,801
Medical	(b) 16,803	11,45,948	...	(b) 2,734	4,69,803	1,89,487	...	6,50,360	9,514	(b) 3,29,319	(b) 1,111	17,784	...	85,891	5,85,750	...	3,164	45,017	40,04,053
Public Health	(b) 9,869	42,946	...	...	523	78,586	...	17,068	908	(b) 18,155	...	31,631	...	995	2,297	...	...	1,33,035	3,35,784
Agriculture	(b) 3,545	2,37,541	...	(b) 220	50,705	27,119	...	7,29,003	...	1,44,139	6,569	2,42,600	809	22,682	6,887	...	251	4,152	11,85,249
Industries	...	12,195	...	...	1,25,585	6,408	...	1,22,419	...	85,114	...	38,814	...	85,525	8,268	...	...	...	5,65,308
Stationery and Printing	...	3,535	...	...	866	1,172	...	48,951	1,061	...	33,796	...	92	3,010	...	...	...	...	43,004
Civil Works	(b) 1,50,672	12,65,878	...	(b) 5,380	35,354	1,43,532	...	7,55,426	2,506	(b) 5,06,688	8,751	1,23,370	2,448	15,761	1,42,368	...	7,896	20,945	22,25,606
Losses on stock	...	91,170	...	...	29,635	199	...	...	...	...	...	...	2	24,693	...	...	64	960	1,51,778
Miscellaneous Departments	...	2,682	...	...	5,908	7,635	...	1,248	...	10,854	...	1,091	65	—68	4,599	...	...	11	38,219
GRAND TOTAL	3,80,905	52,04,078	40,824	74,925	12,80,056	11,88,616	...	31,219	40,85,959	25,48,013	57,985	21,60,467	10,29,008	2,1,945	6,80,993	...	27,184	3,73,674	2,10,59,009
	55,34,978	12,83,440	7,21,000	23,04,384	38,471	7,21,000	...	41,05,288	39,05,785	40,83,370	...	9,02,940	18,63,586	...	...	...	...	...	...

(a) See paragraph 5 of the Budgetary Rules, part of B.S.

(b) Includes expenditure on Backward Areas, which is Reserved.

(c) Includes expenditure on Backward Areas.

(d) Includes expenditure on Suspended Transferred Subject classified as "Reserved A".

H. Civil Works (charged to Revenue).

No. 66E.—CLASSIFIED ABSTRACT OF EXPENDITURE from PROVINCIAL REVENUES on Repairs to Buildings during the year ended 31st March 1930.

EXPENDITURE.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL INDIA AND BEHAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF GUJARAT.	GOVERNMENT OF COOCHGARH.	SARAWAK FEDERATION.	TOTAL.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.				
Land Revenue	...	6,718	...	4,365	...	21,427	...	...	...	...	...	...	...	...	...	...	...	...	...	79,061
Excise	2,654	...	35,757	...	...	14,395	...	1,968	...	...	...	...	...	...	...	...	...	...	...	98,201
Stamp	...	638	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	668
Forest	...	17,379	...	7,513	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	72,780
Registration	(b) 308	18,811	...	418	...	22,073	...	...	...	...	...	...	...	...	...	...	...	...	...	16,324
General Administration—																				
Residencies for Heads of Provinces	269,173	...	2,329,230	...	3,04,084	...	4,18,312	...	80,712	...	1,21,176	...	84,173	...	33,838	...	80,704	...	...	12,81,568
Residencies for Members of Executive Councils	...	...	...	...	...	...	...	10,092	...	2,138	...	...	...	...	...	...	...	...	...	16,772
Legislative Chambers and Residentes for Ministers and Members of the Legislative Councils	...	3,172	...	18,040	...	2,972	...	17,011	...	16,832	...	8,182	...	85	...	4,119	...	34	...	1,00,284
Secretariat and Headquarters Establishments	...	3,315	...	16,852	...	5,138	...	44,451	...	29,888	...	72,264	...	2,682	...	5,705	...	...	...	3,04,216
Commissioners and District Officers	(b) 2,304	7,250	...	2,01,318	...	11,525	...	1,57	...	(b) 270	...	1,43,546	...	15,561	...	63,449	...	1,134	...	12,79,047
Miscellaneous	(b) 2,865	80,286	...	...	...	...	...	18,505	...	...	...	...	...	45,055	...	1,26,010	...	1,884	...	2,79,200

Administration of Justice	88,912	..	1,31,695	..	12,50,865	..	1,728	..	61,917	(c) 71,202	..	65,124	..	9,588	21,903	9,065	..	203	2,883	7,10,072
Jails and Convict Settlements	809	(b) 45,960	43,463	..	(b) 2,52,573	..	..	..	1,04,331	86,197	..	(c) 72,163	..	8,028	84,463	80,155	..	406	3,773	6,94,696
Police	(b) 3,414	96,114	3,74,451	..	8,463	4,03,906	..	..	54,275	(c) 3,70,522	..	(c) 1,68,869	..	54,695	1,08,410	68,788	..	1,927	8,878	16,02,800
Ports and Pilgrage	..	..	..	..	..	..	..	..	..	(c) 4,521	..	..	..	..	..	..	..	..	..	9,640
Ecclesiastical	..	..	..	..	..	..	..	..	..	..	..	..	..	(c) 1,971	..	..	..	..	..	1,985
Scientific Departments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	22,178
Education	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12,19,873
Medical	(b) 311	3,92,734	3,92,283	..	(b) 4,863	31,01,500	..	..	1,99,154	(c) 3,62,381	..	..	..	..	..	..	..	..	..	15,70,001
Public Health	(b) 19	11,857	45,227	..	..	8,063	..	..	33,131	(b) 1,744	..	..	..	..	..	..	..	..	..	1,52,893
Agriculture	..	..	..	..	(b) 388	61,409	..	..	71,568	(b) 11	..	..	..	..	..	..	..	..	..	2,89,081
Industries	..	..	..	..	(b) 66	23,545	..	..	84,192	..	..	..	..	..	..	..	..	..	..	96,771
Stationery and Printing	..	..	..	..	..	21,863	..	..	10,699	5,282	..	..	..	..	..	..	..	..	..	80,319
Civil Works	(b) 9,519	12,92,904	2,71,557	..	(b) 6,556	49,519	..	..	1,57,283	(b) 966	..	..	..	..	..	..	..	..	..	10,100
Miscellaneous Departments	..	..	..	..	(b) 1,599	5,1361	..	..	15,978	(c) 1,471	..	..	..	..	..	..	..	..	..	10,186
Lives on Stock	..	..	..	..	(b) 186	179	..	..	..	..	..	..	..	..	..	..	..	..	..	395
GRAND TOTAL	2,97,827	11,83,341	2,39,926	16,45,888	279,687	23,96,175	1,18,312	1,84,885	80,952	12,26,255	745,480	7,01,757	8,56,118	2,35,915	5,31,916	4,37,532	..	23,151	70,540	11,74,156
	14,41,188	18,79,761	25,99,892	3,03,197	19,07,237	14,96,865	10,56,878	4,37,632	..	..	..	..	..	..	..	..	..	..	..	..

(a) See paragraph 5 of the Explanatory Note, page 428
(b) Relates to expenditure on Backward Tracts, which is Reserved.
(c) Includes expenditure in Backward Tracts, which is Reserved.
(d) See note (a) on page 441.
(e) Represents maintenance charges on scattered graves which the

H.—Civil Works (charged to Revenue

No. 66 F.—ACCOUNT OF INTEREST ON CAPITAL OUTLAY ON HYDRO ELECTRIC SCHEME
during the year ended 31st March 1930.

This account sets forth the interest charged on Capital Outlay on Hydro Electric Projects,
vide Note on page 454.

GOVERNMENT OF MADRAS.		Reserved,
		Rs.
Interest on Capital Outlay on Hydro Electric Scheme		58,716
Total .		58,716

XXXI and 42—Bombay Development Scheme.

These heads have been opened from the year 1927-28 to record the revenue receipts and working expenses of the various sub-schemes of the Bombay Development Scheme as and when they are completely developed and regular revenue accounts are opened for them.

No. 66-G.—ACCOUNT OF REVENUE RECEIPTS FROM BOMBAY DEVELOPMENT SCHEME
during and to end of the year 1929-30.

Head of Account	Receipts during 1929-30.	Receipts to end of 18.9.30.
	R	R
INDUSTRIAL HOUSING SCHEME.		
Cotton Cess	17,43,350	1,33,72,386
Chawl Rents	5,41,403	30,82,220
Miscellaneous	3,309	38,199
	22,88,071	1,64,92,814
AMBARNATH WATER SUPPLY SCHEME.		
Sale of Water	52,88	1,65,447
Miscellaneous	899	4,666
Deduct—Refunds . . . . .	...	163
	53,786	1,69,950
AMBARNATH ELECTRIC SUPPLY SCHEME.		
Sale of Electricity	42,589	2,13,416
Miscellaneous . . . . .	...	2,085
	42,589	2,16,101
SUBURBAN SCHEMES AND GENERAL SCHEMES.		
Cotton Cess	4,00,000	36,60,667
Rent from properties	69,719	26,97,637
Sale of Water	3,62,703	
Miscellaneous	34,982	
	8,74,404	63,64,304
Total Revenue Receipts from Bombay Development Scheme.	32,58,850	(a) 2,32,43,160

(a) Includes receipts amounting to Rs. 1,54,18,536 of genuine revenue nature originally accounted for under the Capital receipt head "XLII—Bombay Development Scheme" to end of the year 1928-29.

No. 66-H.—ACCOUNT OF EXPENDITURE FROM REVENUE ON THE BOMBAY DEVELOPMENT SCHEME during and to the end of the year 1929-30.

Head of Account.	PROVINCIAL RESERVE.	
	Expenditure during 1929-30.	Expenditure to end of 1929-30
INDUSTRIAL HOUSING SCHEME.		
Original works	10,891	18,621
Repairs	2,16,201	6,27,255
Establishment	1,29,754	3,80,098
Tools and Plant	895	4,111
Suspense	—201	1
General Charges	7,988	39,890
Interest on Capital	20,07,150	62,20,986
Total	23,72,678	72,90,992
Deduct—Cost of Audit charged to Central Government	2,056	7,771
Total	23,70,622	72,83,221
AMBARNATH WATER SUPPLY SCHEME.		
Original Works	551	551
Repairs	37,425	56,450
Establishment	18,109	24,634
Tools and Plant	578	138
Interest on Capital	2,93,607	5,97,993
Total	3,50,270	6,79,766
AMBARNATH ELECTRIC SUPPLY SCHEMES.		
Original Works . . . . .	..	4
Repairs	19,797	51,485
Establishment	10,256	21,347
Tools and Plant	801	68
Interest on Capital	64,066	1,30,594
Total	94,920	2,03,498
Total Revenue Expenditure on the Bombay Development Scheme	23,15,812	81,66,485

H.—Civil Works (charged to Revenue).

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section EH.—Capital outlay on Civil Works and Miscellaneous Public Improvements.

Expenditure { **Charged to Revenue Rs. 15,89,470.**
Not charged to Revenue Rs. 2,65,26,819.

MAJOR HEAD.	Number of Account.	Detail of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Receipts.	Expenditure.
Initial Expenditure on New Capital at Delhi	67	Initial Expenditure on New Capital at Delhi—	461	R	R	R
		Delhi—				72,72,289
	67A	Detailed Buildings	462	80,02,327		
	67B	Communications	463	44,290		
	67C	Miscellaneous Public Improvements	463	58,115		
	67D	Maintenance during construction	463	1,94,776		
	67E	Expenditure	463	49,280		
	67F	Expenditure	465	4,24,511		56,84,189
Capital outlay on Hydro-Electric Schemes Bombay Development Scheme.	58	Expenditure	469			—1,77,099
Civil Works (Not charged to Revenue).	59	Expenditure	461			1,87,47,490
		TOTAL				2,65,26,819
Civil Works (Charged to Revenue)	60	Expenditure	461			15,89,470

The capital major heads included in this section are :—

Not charged to Revenue.

- (1) 57—Initial Expenditure on New Capital at Delhi.
- (2) 58—Capital outlay on Hydro-Electric Schemes.
- (3) 59—Bombay Development Scheme.
- (4) 60—Civil Works not charged to Revenue.

Charged to Revenue.

- (5) 41-A.—Capital expenditure on Civil Works met out of Extraordinary Receipts. (Punjab).
- (6) 41-B.—Capital outlay on Hydro-Electric Schemes met from Revenue. (Punjab).

Of these, (1) is Central and (2) to (6) are Provincial.

2. The expenditure falling under the first group relates to special capital projects of buildings, communications or allied works of lasting public utility undertaken by the Central or Provincial Governments from resources outside the Revenue Account. The essential conditions precedent to the opening of a capital major head outside the revenue account are that the expenditure must be of a capital nature under the ordinary principles of accounting, subject in the case of Local Governments to the proviso that projects so financed must be projects for which money might be borrowed under the Local Government (Borrowing) Rules.

3. In the Punjab, where a large amount of extraordinary revenue receipts has accrued, the Local Government have decided to meet a portion of the capital expenditure recorded under the head "60—Civil Works not charged to Revenue" from those receipts, the amount being transferred to the head "41-A" within the Revenue Section of the accounts. Similarly it is intended on occasions to transfer a portion of the amount recorded under the head "58—Capital outlay on Hydro-Electric Schemes" to the head "41-B," though no such transfer was actually made in the accounts for 1928-29 or 1929-30.

57.—Initial expenditure on New Capital at Delhi.

This head was opened in the accounts for 1912-13 for the record of capital expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring charges of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital have been charged within the Revenue Account under "Civil Works". In the same way, charges incurred in administrative and commercial departments in connection with the foundation of the New Capital are treated as departmental expenditure chargeable to the departments concerned. Thus, the expenditure on land and buildings required for the New Cantonment at Delhi and any corresponding receipts, appear under the Military heads concerned. A portion of the capital expenditure involved in the rearrangement of the Railway System adjoining the New City has been treated as capital outlay on railways. As the project is nearing completion, all maintenance charges in connection with completed sections of the project Estimate are now being debited to "41—Civil works".

The various items of expenditure incurred, falling under different major heads, as well as receipts which form a direct set-off against that expenditure, are brought together in a separate account which is maintained to work out the net cost of the change of Capital.

No. 67A.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(i) (c) OTHER BUILDINGS during and to end of the year 1929-30.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Central Buildings—		
(i) Viceroy's Court	1,68,778	15,45,411
(ii) Great Place	31,770	7,85,876
(iii) Central Vista	1,715	5,49,050
(iv) Furniture and Fittings	7,00,164	23,09,709
B.—Other Government Offices	22,271	9,12,568
C.—Residential Buildings	11,62,067	1,67,03,296
D.—Medical Buildings	1,63,311	2,65,006
E.—Police Buildings	11	2,19,387
F.—Fire Stations	18,005	82,024
G.—Miscellaneous Civil Buildings	15	2,53,720
H.—Military Buildings	27,632	9,65,453
I.—Other Buildings	6,47,155	15,50,354
Total D(i) (c) Other Buildings	50,02,327	2,90,25,804

No. 67B.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ii) COMMUNICATIONS during and to end of the year 1929-30.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constanting Avenues	80	70,414
B.—Arteries	—13,782	19,36,902
C.—Miscellaneous Roads	57,768	1,01,342
D.—Service Roads (Permanent)	229	3,60,774
E.—Roads on Bridge . . . . .	...	80,688
F.—Dust-proof treatment . . . . .	...	12,834
G.—Through Communications . . . . .	...	3,51,423
Total D (ii) Communications	44,290	30,10,451

No. 67C.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(iii) Miscellaneous Public Improvements during and to end of the year 1929-30.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Parks and Gardens	24,523	11,71,672
B.—Recreation Parks	15,762	3,67,524
C.—Palmgroves	14,367	3,42,681
D.—Road Circuses	6,586	1,39,550
E.—Indrapat Reservoir	—2,523	1,29,028
Total D (iii) Miscellaneous Public Improvements	58,115	21,47,425

No. 67D.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (vi) Sanitation during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Storm water drains	76,921	23,17,416
(ii) Sewerage and Sewage disposal	68,074	35,61,739
(iii) Water supply	29,576	44,67,172
(v) Conservancy	10,505	7,78,834
Total Sanitation	1,94,776	1,16,23,201

No. 67E.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ix) Miscellaneous during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary expenditure	1,714	1,23,098
B.—Preparation of site	33,841	37,87,972
C.—Experiments and models	2,062	1,79,283
D.—Service Roads (Temporary) . . . . .	...	5,98,569
E.—Water Supply and other General Services	—3,788	17,15,270
F.—Medical and Sanitary	2,246	2,62,230
G.—Miscellaneous	13,505	24,71,387
Total Miscellaneous	49,290	91,87,818

No. 67F.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (x) Maintenance during Construction during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	1,98,323	20,35,776
(ii) Maintenance of roads	—139	11,92,056
(iii) Maintenance of parks and gardens, etc.	21,778	21,10,386
(iv) Irrigation and domestic water supply	291	11,30,900
(v) Conservancy and sanitation	1,53,729	11,01,276
(vi) Hospitals and dispensaries	15,590	1,35,090
(vii) Renewal of coolie camps . . . . .	...	10,810
(viii) Renewing hospitals and dispensaries for coolies . . . . .	..	3,146
(ix) Storm water drains	—161	1,13,979
(x) Entertainment of chowkidars for general purposes	358	1,04,479
(xi) Running expenses of electric power plant for general purposes	5,528	5,44,931
(xii) Running expenses of Imperial Delhi Railway for general purposes	—15,707	3,14,455
(xiii) Tractors and lorries . . . . .	...	76,921
(xiv) Miscellaneous and general	4,921	2,68,097
Total D(x) Maintenance during construction	4,24,511	91,89,781

HH.—Capital outlay on Civil Works, etc.

58.—Capital outlay on Hydro-Electric Schemes.

This head records the capital expenditure on Hydro-Electric schemes undertaken by the Governments of Madras and the Punjab. In the Punjab, the interest charge during construction of the Uhl River Project is charged to the capital account of the work.

Two new major heads, designated "XXXA Hydro-Electric Schemes" and "41-C —Interest on Capital outlay on Hydro-Electric Schemes", have been opened in Section H of the accounts for the record of revenue and interest charges of projects which have begun to earn revenue. The first head has not been operated upon in the accounts for 1929-30.

No. 67-G.—ACCOUNT of CAPITAL OUTLAY on HYDRO-ELECTRIC SCHEMES NOT CHARGED to REVENUE during and to end of the year 1929-30.

	Expenditure during the year			Expenditure to end of the year.
	Reserved.	Transferred.	Total	
	Rs.	Rs	Rs	Rs
Government of Madras.				
Glen Morgan Scheme—				
Works	7,83,873	...	7,83,873	10,80,986
Establishment	73,102		73,102	89,523
Suspense	72,460	...	72,460	1,26,925
Deduct—Receipts and Recoveries on Capital Account	2,576		27,576	29,705
Total	(a) 9,01,859		9,01,859	12,67,679
Government of Punjab.				
Uhl River Hydro Electric Project—				
Production . . . . .	...	21,07,805	21,07,805	84,76,661
Transmission . . . . .	...	72,859	72,859	1,69,347
Other charges . . . . .	...	31,198	31,198	6,11,154
Total	...	22,11,862	22,11,862	92,57,162
Establishment and Contingencies . . . . .	...	9,50,671	9,50,671	37,17,701
Interest on Capital Outlay . . . . .	...	6,28,012	6,28,012	14,51,601
Suspense . . . . .	...	1,55,674	1,55,674	9,05,038
Deduct—Receipts and Recoveries on Capital Account	...	—4,932	—4,932	71,095
Total	...	(b) 39,51,151	39,51,151	1,52,90,407
Lyallpur Electrification Project—				
Works . . . . .	...	(c) 1,83,337	1,83,337	2,67,469
Establishment . . . . .	...	22,839	22,839	38,784
Total	...	2,06,176	2,06,176	3,06,253
Amritsar Electrification Project—				
Works . . . . .	...	5,67,391	5,67,391	5,67,391
Establishment . . . . .	...	57,612	57,612	57,612
Total	...	6,25,003	6,25,003	6,25,003
TOTAL GOVERNMENT OF PUNJAB		47,82,330	47,82,330	1,62,21,663
TOTAL EXPENDITURE NOT CHARGED TO REVENUE	9,01,859	47,82,330	56,84,189	1,74,89,342

(a) Includes Rs. 1,70,267 and Rs. 1,857, respectively on account of Expenditure in England and Exchange thereon.

(b) Includes Rs. 5,39,504 and Rs. 4,484 respectively, on account of Expenditure in England and Exchange thereon.

(c) Includes a credit of Rs. 17,000 on account of depreciation.

HH.—Capital outlay on Civil Works, etc.

59.—Bombay Development Scheme.

The expenditure head '59-Bombay Development Scheme' and the corresponding receipt head 'XLII-Bombay Development Scheme' were opened in the accounts for 1920-21 for the record of the transactions in connection with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population in Bombay. The Scheme is being financed from a special loan raised for the purpose by the Local Government and from advances from the Provincial Loans Fund, supplemented by 4/7ths of the gross revenue derived from a Town Duty on raw cotton imported into the city of Bombay by sea or land from any part of India at the rate of one rupee for every bale weighing approximately $3\frac{1}{2}$ cwt.

2. The expenditure on the various projects forming integral parts of the Bombay Development Scheme is set forth in Account No. 68. As no Revenue Account has been opened for the Scheme as a whole, *pro forma* adjustments for interest on capital and cost of audit are being made in the accounts of the various sub-schemes concerned. Separate Revenue Accounts have been opened for a few sub-schemes and appear as Accounts Nos. 66-G. and 66-H. in Section H.

3. The receipts hitherto recorded under the capital receipt head 'XLII—Bombay Development Scheme' consist of (i) the proceeds of the cotton cess and (ii) receipts from sale of land under contract for the project. Of these, the former which are essentially of a revenue nature are now credited to the revenue head 'XXXI—Bombay Development Scheme', while the latter are taken in reduction of the capital expenditure under "59—Bombay Development Scheme". The head "XLII—Bombay Development Scheme" has accordingly been abolished from 1929-30 and the receipts, credited to this head to end of 1928-29 have been transferred to the account of capital expenditure except to the extent of Rs. 1,64,18,536, a sum that represents the amount of receipts of a revenue character which have been omitted from the capital account.

4. The Development Department as a separate entity has been abolished with effect from the 1st March 1930. The necessary changes in accounting procedure are under consideration.

No. 68—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year (a).
A.—WORKS AND ACQUISITIONS.	R	R
<i>Reclamation Schemes.</i>		
B. 1 Back Bay Reclamation	58 87,830	8,02,73,626
B. 4 East Colaba Reclamation	17,050	9,35,941
	59,32,880	8,12,09,567
<i>Industrial Housing Schemes</i>		
B. 2 Housing, Naigaum	—143	67,80,157
B. 8 Do. DeLisle Road	264	68,76,036
B. 5 Do. Worli	273	1,78,52,623
B. 10 Do. Raoh		891
B. 11 Do. Sewri	—187	15,08,371
Add—Interest charges (b) . . . . .	..	85,82,034
	17,862	1,76,06,112
<i>Other Bombay Schemes.</i>		
B. 6 Clare Road (c) . . . . .	...	33,794
B. 7 Hornby Road Section	70,593	12,88,523
B. 8 Murzban Road (c) . . . . .	...	39,543
B. 9 Dadar Distillery	40,280	9,78,700
	1,10,873	23,40,656
<i>Suburban Schemes.</i>		
S. 1 Kurla-Kirol	83,350	14,00,885
S. 2 Trombay North East	1,11,533	18,66,697
S. 3 Do. North West	1,23,178	19,53,748
S. 4 Do. West	17	262
S. 5 Malvani . . . . .	...	...
S. 6 Danda	28,131	6,48,156
S. 7 Khar Model Suburb	1,47,108	30,45,171
S. 8 Bandra Chapel Road	2,459	2,15,083
S. 9 Ghatkopar . . . . .	...	...
S. 10 Aerodrome near Gilbert Hill	99,786	17,43,668
Carried over	5,95,562	1,00,63,670
	60,61,615	12,51,50,335

(a) Includes *pro forma* adjustments of interest charges on capital expenditure on the various sub-schemes.

(b) Interest charges have not been worked out separately for these sub-schemes. From 1927-28, the charges are being recorded in the Revenue Section under the Major head '42—Bombay Development Scheme'.

(c) These schemes have been transferred to the Public Works Department. The figures in column "Expenditure to end of the year" represent interest and audit charges debited *pro forma* to these schemes.

No. 68—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1929-30—*concl'd.*

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
Brought forward	60,61,615	12,51,56,335
<i>Suburban Schemes—contd.</i>	5,95,562	1,09,63,370
S. 11 Rann of Juhu . . . . .	..	18,508
S. 12 Suburban Trunk Road	99,178	21,95,652
S. 13 Salsette Main Drainage	3,158	53,160
S. 15 Ambernath	99,125	18,39,655
S. 16 Shabai	44,948	6,17,019
S. 17 Central Salsette	4,09,073	82,84,748
S. 18 Kiroli North	33,705	5,67,017
S. 19 Salsette Water Supply	2,04,870	23,70,214
S. 20 Khapoli Water Supply . . . . .	...	2,67,640
S. 21 Ambernath Water Supply	—1,284	46,27,487
S. 22 Kurla Trombay Railway	31,200	6,02,066
S. 23 Ambernath Electric Supply	—65	10,32,951
S. 24 Willingdon Park	—152	5,341
	16,09,318	3,34,45,378
<i>General Schemes.</i>		
G. 1 Quarters and Offices in Bombay and Salsette	12,886	20,00,171
G. 2 Miscellaneous Works	410	44,730
Add—Interest charges (b)	1,25,012	13,64,357
	1,38,258	34,09,264
	78,09,191	16,20,10,977
Deduct—Receipts on Capital account	19,35,747	76,07,551
TOTAL A—WORKS AND ACQUISITIONS	58,73,444	15,44,03,420
B. Establishment (c)	5,02,080	1,25,40,461
C. Tools and Plant	—16,142	35,62,421
D. Grants and Advances	—2,45,204	1,59,166
E. Suspense	4,397	3,68,006
GRAND TOTAL	61,18,575	17,10,38,480
Deduct—Interest met from Ordinary Revenues	62,53,445	5,17,67,850
Deduct—Cost of Audit charged to “23—Audit, Central”	42,229	5,15,920
Net Total	(a)—1,77,099	11,87,40,710

(a) Includes Rs. 37,982 on account of expenditure in England and Rs. 372 on account of Exchange.

(b) Interest charges have not been worked out separately for these sub-schemes.

(c) Includes cost of audit brought to account *pro forma*.(d) Includes receipts amounting to Rs. 10,48,974 of genuine capital nature originally credited under the Capital receipt head 'XLII' since transferred to this head without financial adjustment, *vide* paragraph 3 of the explanatory note, Page 457.

HH.—Capital outlay on Civil Works, etc.

60.—Civil Works not charged to Revenue.

This account sets forth the expenditure on the various capital projects falling under the general heading of buildings and communications, undertaken by Provincial Governments as a result of the borrowing powers conferred on them under the Reforms Scheme. The outlay on Civil Works treated as a charge against Revenue is brought to account under Section H'.

No. 69.—ACCOUNT of EXPENDITURE on CIVIL WORKS NOT CHARGED TO REVENUE during and to end of the year 1929-30.

	PROVINCIAL GOVERNMENTS.									TOTAL.
	Government of Madras		Government of Bombay.	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Central Provinces.	Government of Assam	Shan States Federation	
	Reserved.	Transferred.	Transferred.	Transferred.	Transferred.	Transferred.	Transferred.	Reserved.		
	R	R	R	R	R	R				R
Buildings—										
Forest	8,488	...	...	...	8,488
General Administration:										
Legislative bodies	18,564	9,03,909	...	...	...	...	...	9,22,478
Commissioners and District officers	45,469	...	...	...	1,74,518
Administration of Justice	1,72,600	...	55,046	...	...	...	...	2,34,646
Jails and Convict Settlements	—10	1,64,006	...	...	—4,035	...	...	...	1,59,961
Police	90,287	5,99,285	...	...	...	...	6,89,572
Education	21,64,280	...	...	...	...	...	...	21,64,280
Medical	58,862	4,16,789	...	...	1,33,161	...	...	...	6,08,822
Agriculture	29,398	...	...	...	29,398
Civil Works	69,829	...	...	...	69,829
Miscellaneous Departments	49,842	...	...	...	...	...	...	49,842
Total Civil Works—Buildings	58,672	29,89,644	9,94,196	7,86,792	2,82,300	...	...	...	51,11,604
Communications	2,116	6,86,636	14,51,039	17,70,514	11,02,480	5,11,497	2,25,810	4,72,895	61,71,497
Establishment (Account No. 80)	14,330	7,33,867	85,109	5,55,887	2,06,965	1,25,457	40,460	89,906	18,51,461
Tools and Plant (Account No. 81)	260	67,157	2,120	44,930	15,489	17,182	6,417	5,205	1,48,740
Expense	—1,624	—60,448	—17,764	...	...	...	—79,821
Total Expenditure during the year 1929-30	75,378	44,16,804	(a) 25,30,840	30,97,175	(b) 15,89,470	6,54,136	2,72,687	5,67,506	1,32,08,496
Add—Repayment of Capital Expenditure charged to ordinary Revenue	21,38,434	...	...	...	...	21,38,434
Deduct—Amount financed from Extraordinary receipts	15,89,470	...	...	...	15,89,470
Net Expenditure not charged to Revenue	75,378	44,16,804	25,30,840	52,30,639	...	6,54,136	2,72,687	5,67,506	1,37,47,490
Expenditure to end of 1929-1930.										
Charged to Revenue	47,23,088	...	...	...	47,23,088
Not charged to Revenue	5,063	58,07,273	4,28,12,034	57,03,204	2,83,59,656	1,21,37,374	6,54,136	2,72,687	5,67,506	9,53,18,988
		58,12,341								

(a) Includes Rs. 1,828 on account of Expenditure in England and Rs. 11 on account of loss by Exchange.

(b) Includes Rs. 135 on account of Expenditure in England and Rs. 1 on account of loss by Exchange.

HH.—Capital outlay on Civil Works, etc.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Sections J. and JJ.—Miscellaneous.

Revenue, Rs. 3,70,27,392

Expenditure, { Charged to Revenue, Rs. 11,67,40,896.
 Not charged to Revenue, Rs. 94,92,587.

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				R	R	R
Famine—						
A—Famine Relief	70	Expenditure	467	...	...	48,93,056
B—Transfer from Famine Relief Fund	87	Receipts and Expenditure	634	...	87,48,841	10,85,155
Territorial and Political Pensions	71	Expenditure	473	...	...	31,99,092
Superannuation Allowances and Pensions	72	Receipts—Central	477	...	20,76,812	...
"	72A	Ditto Provincial	478	...	42,19,806	...
"	72B	Expenditure—Central	481	...	...	2,65,93,443
"	72C	Ditto Provincial	483	...	...	4,10,85,208
Stationery and Printing	73	Receipts—Central and Provincial	487	...	65,27,773	...
"	73A	Expenditure—Central	489	...	...	54,81,678
"	73B	Ditto Provincial	491	...	...	1,18,77,842
"	73C	Details of charges under Printing Establishments	493	1,04,28,923	...	...
"	73D	Statement showing the Value of Stationery Stores supplied to the various Departments.	495	89,22,229	...	...
"	73E	Statement showing the Value of Stationery Stores in Stock at the commencement and at the end of the year	496	27,48,434	...	...
"	73F	Statement showing the Value of Printing Work, etc., supplied to the various Departments	499	1,50,96,234	...	...
Miscellaneous	74	Receipts—Central	503	...	85,24,388	...
"	74A	Ditto Provincial	505	...	1,19,29,732	...
"	74B	Expenditure—Central	507	...	...	88,70,241
"	74C	Ditto Provincial	509	...	...	95,60,244
		TOTAL			3,70,27,392	11,26,95,959
		Capital Outlay charged to Revenue.				
Payments of commuted value of pensions	73D	Central	484	...	...	4,19,659
"	73D	Provincial	484	...	...	37,35,278
		Total . . . . .			...	41,44,937
		Capital Outlay not charged to Revenue.				
Other Provincial Works not charged to Revenue	74D	Provincial	510	...	...	28,144
Payments of Commuted Value of Pensions	72D	Central	484	...	...	38,08,833
"	72D	Provincial	484	...	...	56,45,760
Bombay Land Scheme	74E	Central	512	...	...	...
		TOTAL . . . . .			...	94,82,587

Section J.—Miscellaneous.

The section covers all miscellaneous receipts and charges in the Civil Department, which are not directly attributable to any regularly constituted Department of Government. Prior to 1921-22, these transactions were grouped under "Section E—Miscellaneous Civil charges". The section as now constituted includes charges under Famine Relief, but excludes Exchange which is distributed over the different sections concerned.

Section J J.—Miscellaneous.

This section includes the capital major heads "60A—Other Provincial Works not charged to Revenue", "60 B—Payments of commuted value of Pensions" and "60 C—Capital outlay on Bombay Land Scheme". The last named was provisionally opened in the accounts for 1927-28.

43—Famine.

In consequence of the changes in the constitution of the old Famine Insurance Fund, the nomenclature of this group head has been changed from "43—Famine Relief and Insurance" to "43—Famine". Under this general heading are grouped two expenditure heads of account.

A.—Famine Relief.

B.—Transfers to Famine Relief Fund.

The transactions under these heads, together with those under the receipt head "Transfers from Famine Relief Fund", are exhibited in Accounts Nos 70 and 87.

2. The Origin of the appropriation to Famine Relief and Insurance.

The appropriation to Famine Relief and Insurance dates back to 1878-79. In 1876 and 1877 the Government of India, reviewing the effect upon their finances of the heavy famine expenditure of several preceding seasons, found that this expenditure had not really been met from loan funds, the ordinary revenue of the Government being just sufficing to meet its ordinary expenses. This state of affairs was recognised as unsatisfactory. Famine was an ordinary incident of the administration and should be met from current revenues. Government accordingly decided that it was desirable to increase the revenue of India as to leave a margin from which famine charges might be met.

A careful calculation of past expenditure showed that the average annual charge on account of famine relief had amounted to about 150 lakhs of rupees, and it was therefore decided to increase the annual revenues by this sum. This amount was raised by means of a famine cess (since abolished) levied upon land, and a license tax (subsequently merged in the general Income Tax) imposed upon persons following particular trades. These taxes were imposed in 1878-79, and it was expected that their imposition would swell the surplus of the year by 150 lakhs. No provision for the expenditure of this sum was made in the estimates. It was intended to hold it in the cash balances until it could conveniently be used in paying off debt. It was not until 1881-82 that a new head "Famine Relief and Insurance" was opened on the expenditure side of the accounts, and a provision of rupees 150 lakhs made under it. This provision was, however, temporarily 'suspended' or 'reduced' on several occasions in subsequent years when Government was faced with financial stringency.

3. Method of effecting "Insurance". Appropriation for Reduction of Debt and its extension to Avoidance of Debt. It was originally intended to appropriate in each year a sum of rupees 150 lakhs to Famine Relief and Insurance, from which would be met the actual cost of famine relief incurred during the year, and also of the construction of Protective Railways and Irrigation Works up to a maximum limit of one half of the total provision, any part of the Rs. 150 lakhs that remained unspent being taken as a cumulative insurance against severe famine in the future. It was considered undesirable to pay this unspent balance into a specific fund. Government preferred to meet the famine expenditure from the general revenues and to effect insurance against such charges in the future by strengthening the general financial position of the country. Accordingly, in the early years of the scheme, the surplus funds of the provision were on several occasions employed in paying off debt. Government was, however, at that time borrowing largely for productive purposes and it was soon recognised that there was nothing to be gained by paying off old and incurring new debts simultaneously. It was decided, therefore, while borrowing continued, to appropriate the excess fund representing Famine provision to the avoidance of new rather than the liquidation of old loans. In pursuance of this policy the unexpended balance of the provision was after 1885 actually spent in each year upon productive works.

4. Incidence of Famine Expenditure before the Reforms. Prior to 1907-1908 the expenditure upon Famine Relief was a Provincial charge until provincial resources were exhausted, when the burden shifted to Central Revenues. As this system was found unsuited to the satisfactory

J. and J J.—Miscellaneous.

working of the quasi-permanent provincial settlements, it was decided to make famine relief at the outset a Central liability, and to call upon the provincial resources only when the expenditure became really heavy. It was accordingly decided to appropriate one quarter of the famine provision of Rs. 150 lakhs to form a species of reserve against which Provincial Governments might draw in time of famine. The sum of Rs. 37½ lakhs was then distributed among the provinces liable to famine in proportion to their comparative needs, the share allotted to each province being added to its resources by an annual assignment from Central to Provincial revenues. The credit was, however, a book credit only; a credit under the head "Transfers between Central and Provincial Revenues" being counterbalanced by a corresponding debit under the head "Reduction or Avoidance of Debt" in the Provincial section of the accounts. Under this system the Provincial allotment was regarded as of the nature of an insurance payment, in return for which any famine expenditure incurred by a province was treated as wholly "Central" within certain prescribed limits. The extent to which any local government was thus entitled to have its famine expenditure treated as "Central" was represented by its "famine credit" in the *pro forma* account which was maintained under this system. When this credit was exhausted, further expenditure was shared equally between the Central and the Provincial Government. This arrangement was discontinued in 1917-18, when the Central Government's share of the famine relief expenditure was fixed uniformly at 25 per cent. The Provincial Governments' share at 4th This method of apportionment remained in force till the advent of the Reforms, Famine Relief became a wholly provincial subject.

5 Position under the Reforms. Under the Statutory Rules framed under the Government of India Act as they stood up to 1927-28, each Provincial Government was required to contribute from its resources a fixed sum every year for Famine Insurance. The annual contribution was devoted in the first instance to outlay on the construction of protective works and, if necessary, on relief measures, the sum not required for these purposes being utilised in building up a Famine Insurance Fund. The balance at the credit of the fund was regarded as invested with the Central Government which paid interest on it, and it was available for application, when necessary, to any of the objects mentioned above and also to the grant of advances to cultivators.

The constitution of the Fund has undergone a radical change with effect from the financial year 1928-29. Under the new regulations the Fund has ceased to be an Insurance Fund. It is now called the "Famine Relief Fund" and it provides, as its main and primary object, for expenditure on Famine Relief proper, the word 'Famine' being held to cover famine due to drought or other natural calamities. Accordingly, the annual assignment from revenue, as well as the balances in the Fund till they exceed a certain prescribed amount, are not expended save upon the relief of famine. Loans to cultivators are not granted from the new Famine Relief Fund direct, but the Fund may advance money for financing the Provincial Loan Account if and when its balance exceeds the prescribed minimum. The balance at credit of the old Famine Insurance Fund on the 31st March 1928 was transferred to the new Fund on 1st April 1928. In Burma and Assam, where no Famine Relief Fund has been created, the balances at credit of the old Famine Insurance Fund were transferred to the general balances of the provinces.

6. The transactions of the Famine Relief Fund are exhibited in Account No. 87, which shows the balance at credit of the Fund at the end of the year 1929-30.

No. 70.—ACCOUNT of Expenditure on FAMINE RELIEF for the year ended 31st March 1930.

	PROVINCE GOVERNMENTS										Total.	Total Central Provincial.
	Central Govern- ment.	Reserved.								Government of Assam.		
	India General.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Rajputana and Mysore.	Government of Central Provinces and Bihar.	Government of Assam.			
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	R
Salaries and Establishment	525	..	1,609	..	..	34,803	..	..	4,637	71,974	1,13,397	1,13,922
Relief Works—												
Communications:												
Wages of labour . . . . .	..	..	..	..	2,47,504	..	2,069	14,15,352	..	..	16,64,925	16,64,925
Other charges . . . . .	..	..	..	..	1,09,567	..	1,768	4,18,164	43,600	..	5,69,977	5,69,977
Irrigation works:												
Wages of labour . . . . .	..	..	..	..	13,493	147	..	8,931	..	..	17,541	17,541
Other charges . . . . .	..	..	..	..	..	46,168	..	379	..	..	46,537	46,537
Other Works:												
Wages of labour . . . . .	..	..	..	..	7,620	7,553	44,111	..	..	..	59,405	59,405
Other charges . . . . .	..	..	..	..	1,90,983	15,611	15,611	..	..	..	8,01,823	8,01,823
Gratuitous Relief . . . . .	..	..	..	..	..	..	1,97,461	1,97,461	..	..	8,52,655	8,52,655
Miscellaneous—												
Measures for protection of cattle . . . . .	..	82	..	..	..	32,051	1,451	..	..	..	60,584	60,584
Other Expenditure . . . . .	..	..	5,96,638	24,000	2,55,611	2,00,118	1,385	..	..	..	12,16,183	12,16,183
Charges in England.	£ 25	183	5,96,638	43,212	8,64,638	4,43,880	2,04,992	2,433	2,59,141	2,59,141	48,92,040	48,92,071
High Commissioner.												
Leave Salaries and Deputation Pay	£ 25	..	..	..	£ 10	..	..	..	..	..	£ 10	£ 10
Ditto converted into Rs. at £ 1= Rs. 13½	R 368	..	..	..	R 129	..	..	..	..	..	R 129	487
Exchange on ditto	2	..	..	..	..	..	..	..	..	..	..	..
Total Charges under Famine Relief	885	183	5,96,638	46,212	8,64,638	4,43,880	2,04,992	2,433	2,59,141	2,59,141	48,92,171	48,93,056

(a) Represents expenditure on flood relief.
 (b) Includes Rs. 1,451 on account of expenditure on flood relief.
 (c) Rs. 18,000.
 (d) Not from ordinary revenue.
 (e) Represents charges in connection with hay operations.

44.—Territorial and Political Pensions.

Under this head are recorded various pensions and charitable allowances granted, for reasons of State, to members of former Ruling Families and others.

Only pensions granted to non-officials whose services, descent, or connections are such that it is on general grounds of policy desirable that Government should extend to them some measure of assistance or recognition are classed as 'Political Pensions.' All other pensions which were treated as 'Political' prior to 1921-22 are now recorded under "Superannuation Allowances and Pensions."

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1930.

INDIA GENERAL.		R	R
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		1,22,346	
Charitable Allowances		19,868	
	TOTAL		1,52,214
BALUCHISTAN.			
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		50,280	
Charitable Allowances		1,500	
	TOTAL		37,530
NORTH-WEST FRONTIER PROVINCE.			
Kutab-ud-din (Nawab of Tonk)		28,118	
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		24,557	
	TOTAL		52,675
MADRAS.			
Carnatic Stipends.			
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot		50,000	
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions (including commutations and other allowances)		1,44,002	
Tanjore Pensions.			
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions (including commutations)		16,825	
	Carried over	2,10,827	2,42,419

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended
31st March 1930—*contd.*

	R	R
Brought forward	2,10,527	2,42,419
Kurnool Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	4,977	
Masulipatam Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions (including commutation)	15,422	
Bellary Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	6,069	
Mysore Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	868	
Other Pensions.		
<i>Halikhana Allowance</i>		
The First Raja of Coimbatore	75,476	
The Second Raja of Coimbatore	15,000	
The First Raja of Palghat	9,299	
Raja Krishna Varma Valia of Malabar	13,801	
Unnikairi alias Raja Vallabha of Malabar	15,344	
Chirakkal Koriakath Rama Varma Valia Raja Malabar	17,510	
Sultan Adi Raja Adnad Ali Raja of Cannanore	19,168	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	1,41,421	
Charitable allowances	205	
TOTAL		5,45,824
BOMBAY.		
Sardar Mir Muzaffer Husain Khan, head of the branch of the family of Rahimut-ul-Nissa Begam	30,859	
Mir Masud Alam Khan, head of the branch of the family of Ziaul Nissa Ladli Begam	30,859	
Sardar Saha alias Balasahch Bhonsle	30,000	
Mir Ali Murad Khan	12,000	
Mir Meherab Khan	12,000	
Mir Sohrab Khan <i>alias</i> Mir Rustom Khan	15,600	
Mir Mohmed Bux Khan	51,307	
His Highness the Aga Khan	12,000	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	1,77,155	
Charitable Allowances	5,030	
TOTAL		3,76,570
Carried over		11,64,613

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1930—*contd.*

	Brought forward	R	R
BENGAL.			11,64,613
Nawab Asif Kader Syed Nasir Ali Mirza Bahadur, Nawab of Murshidabad (Nizamut Family)		2,30,000	
Syed Mahomed Fyez Ali Khan (Nizamut Family)		21,708	
Prince Mohomed Askari Buland Jah Mirza Bahadur (Oudh Family)		18,000	
Prince Mohomed Babur Mirza Bahadur (Oudh Family)		18,000	
„ Sultan Mirza Mohomed Feroz Ali Bahadur (Oudh Family)		18,000	
„ Mohomed Akbar Hussain Afsari-Mulluck Mirza Bahadur (Oudh Family)		18,000	
„ Abed Ali Mirza Dara Jah Bahadur (Oudh Family)		15,000	
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		12,407	
TOTAL			6,47,115
UNITED PROVINCES.			
Maharaja of Benares		75,000	
Saiyed Ahmed Shah of Meerut		11,940	
Family of Raja Lal Singh, Rambir Singh		12,000	
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions (including commutations)		5,50,677	
TOTAL			6,49,617
PUNJAB.			
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		60,594	
TOTAL			60,594
BURMA.			
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		1,24,047	
Charitable Allowances		8,814	
TOTAL			1,42,861
BIHAR AND ORISSA.			
Rambhandra Deb, Superintendent of the Puri Temple		25,000	
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		13,384	
TOTAL			38,984
Carried over			27,03,284

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1930—*concl'd.*

	R	R
Brought forward		27,03,284
CENTRAL PROVINCES.		
Nagpur Burhanshah Family.		
Raja Azum Shah	50,000	
Bhonsla Family.		
Raja Raghoji Rao (Janoji Family)	60,000	
Luchman Rao	12,000	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	2,43,838	
TOTAL		3,65,838
ASSAM.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	7,043	
TOTAL		7,043
COORG.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	626	696
TOTAL CHARGES IN INDIA		30,76,561
Charges in En. land.		
<i>Secretary of State.</i>		
Members of the Family of the late Maharajah Duleep Singh	£ 8,672	
Members of the Bengal Nizamut Family	461	
Total	£ 9,133	
Ditto converted into Rs. at £1=Rs. 13½		1,21,771
Exchange on ditto		960
TOTAL TERRITORIAL AND POLITICAL PENSIONS		31,99,092

XXXIII and 45—Superannuation Allowances and Pensions.**GENERAL.**

Pensions and gratuities paid from the revenues of Government fall into two main classes, according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

2. The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which have ceased to exist in so far as concerns new entrants to the departments formerly interested in them, but to which old members continue to subscribe. These abolished Funds are the Military Orphan and the Medical Retiring Funds, which have been superseded by the Indian Military Service Family Pension Fund, the accounts of which appear in the Army books; and the Bengal, Bombay and Madras Civil Funds, which have been replaced by the Indian Civil Service Family Pension Fund.

REVENUE.

3. Apart from the transactions of the abolished Funds mentioned above, the subscriptions under the Indian Civil Service Family Pension Regulations and contributions received from Foreign Governments, etc., in respect of the pensions of officers left to the Government are the main items of revenue under this head.

4. Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of all departments except Railways is recorded under this head, besides the contributions to Provident and Service Funds and family pensions paid from funds merged in Government balances, including the abolished Funds mentioned above. This head is also debited with the annual equated payments to capital on account of commutations of pensions; see paragraph 6 below. Pensions to retired Military officers are charged to the Army Estimates. Pensionary charges of the Posts and Telegraphs Department are debited to the general head "45—Superannuation Allowances and Pensions" but the Department is required to make a contribution each year based, not on the actual payments made during the year, but on the pensionary liability to be met on the retirement of employees then in service. The contribution payable by the Indian Posts and Telegraphs Department during 1929-30 was tentatively fixed at Rs. 60 lakhs, besides Rs. 1,25,000 payable by the Indo-European Telegraph Department, and these amounts have been charged to the Posts and Telegraphs Department by credit to this head. An analogous procedure is also followed in the case of the Irrigation, Northern India Salt Revenue and other Commercial departments except Railways, and in these departments the pensionary charges debitable to the Commercial heads of account are computed at a percentage on establishment charges, while the actual pensions are charged to this head. In Railways in which the number of pensionable officers is very small, the actual payments are charged to that Department.

45A—Commutation of pensions financed from ordinary revenues.**60B—Payments of commuted value of pensions.**

5 These capital major heads have been introduced for the adjustment of payments on account of commutations of pensions which were formerly charged to the head '45-Superannuation allowances and Pensions' in the Revenue section of these accounts.

6. All payments on account of commutations of pensions whether made in England or in India, including payments made to other Governments, are brought to account, in the first instance, under the head "60B—Payments of commuted value of Pensions," which is a capital head, outside the Revenue Account, in the books of the Central or the Provincial Government, as the case may be, and at the end of the year such portion of the expenditure recorded under this head as the Government concerned may decide to charge against current revenues is transferred to the capital major head "45A—Commutation of pensions financed from ordinary revenues".

The net amount debited to the Capital Major head "60B—Payments of Commuted value of pensions", after deducting therefrom the recoveries, if any, from other Governments, is repaid from revenue either in a lump sum or by a system of equated payments, spread over 15 years, which include interest on the capital invested. Such equated payments are charged to the head "45-Superannuation Allowances and Pensions" or other appropriate major head in the Revenue section of the Accounts, by credit to (a) the capital head "60 B—Commuted Value of Pensions" for the capital portion of the payments, and to (b) "19-Interest on Ordinary Debt" for the interest portion.

No. 72.—ACCOUNT of RECEIPTS in aid of SUPPLEMENTARY Allowances and Pensions for the year ended 31st March 1930.

	India General	Baluchistan	North-West Frontier Province	Madras	Bombay	Bengal	United Provinces	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg	TOTAL
Central Government														
RECEIPTS IN INDIA.														
Subscriptions to the Military Orphan Fund	£	£	£	£	£	£	£	£	£	£	£	£	£	£
						1,39,638								1,39,638
Subscriptions under the Indian Civil Service Family Pension Regulations	1,06,692	2,287	10,338	1,03,739	1,03,352	91,437	1,25,469	75,277	82,211	75,749	40,027	38,543	1,663	8,63,804
Contributions for Pensions and Gratuities	2,87,603	17,131	27,020	2,238	2,00,580	45,448	8,501	6	743	26,476	23,251	108		6,72,886
Deductions for Marine Pension Fund	12,916	...	...	...	...	...	...	...	...	...	...	...	...	12,916
Miscellaneous	10,794	...	1,576	15	1,591		79	2,917		10	...			16,982
	8,87,945	19,418	38,984	1,06,042	3,05,523	2,76,321	1,87,079	1,02,912	91,953	1,02,285	72,278	38,631	1,663	17,11,234
Deduct—Refunds	12,907	...		...	73	73,609		33						86,822
TOTAL RECEIPTS IN INDIA	8,75,038	19,418	38,984	1,06,042	3,05,450	2,62,712	1,87,079	1,82,909	91,953	1,02,235	72,278	38,631	1,663	16,24,412

No. 72A.—ACCOUNT of RECEIPTS in aid of SUPERRANNUATION ALLOWANCES and PENSIONS of the PROVINCIAL GOVERNMENTS for the year ended 31st March 1930.

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Provinces and Berar.	Government of Assam.	Government of Coorg.	Total
Provincial Governments.											
RECEIPTS IN INDIA.											
Contributions for Pensions and Gratuities	4,37,334	14,94,158	1,24,881	2,61,973	2,82,437	2,07,720	91,426	1,04,040	18,466	2,320	29,31,555
Miscellaneous	29	(a) 8,98,259	317	2,42,497	97,688	14,286	36,274	492	80	..	12,79,922
Deduct—Refunds	4,37,363	23,12,417	1,24,598	5,03,870	3,60,135	2,22,000	1,27,700	1,04,532	18,546	2,320	42,11,477
	2,375	2,356	11,432	1,052	5,752	1,273	407	1,499	1	..	26,147
TOTAL RECEIPTS IN INDIA	4,34,988	23,10,061	1,13,166	5,02,818	3,54,373	2,20,731	1,92,133	1,03,033	18,545	2,320	41,85,330
RECEIPTS IN ENGLAND.											
Secretary of State.	..	16	..	139	..	..	..	..	..	..	..
Pensions of Military Officers in respect of Civil employment (write-back of debits in previous years)	..	..	..	..	..	..	..	..	..	..	..
High Commissioner.	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	97	490	228	1,328	..	10	44	52	17	..	..
TOTAL RECEIPTS IN ENGLAND	97	496	228	1,517	..	1,20	44	52	17	..	..
Ditto CONVERTED INTO RS. AT £1=RS. 13½	1,293	6,618	3,034	20,238	..	1,368	591	691	220	..	34,286
Exchange on ditto	5	77	27	146	..	13	5	6	1	..	280
TOTAL RECEIPTS OF PROVINCIAL GOVERNMENTS	4,36,286	23,16,756	1,16,927	5,23,200	3,54,373	2,22,949	1,27,589	1,03,730	18,766	2,320	42,19,896

(a) Represents recovery from Central Government on account of pensionary charges debitable to that Government but actually charged to Provincial revenues in the accounts of previous years.

No. 72B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1930.

	India General.	Bahuchatan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Durma.	Bihar Orissa and Assam.	Central Provinces and Berar.	Assam.	Coorg.	Tripura Orissa.
Central Government.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Charges in India.														
Superannuation and Retired Allowances	15,90,369	89,206	4,80,743	5,74,240	1,37,043	14,53,647	7,65,308	7,00,642	1,46,788	1,94,432	1,12,227	52,352	100	77,74,800
Compassionate Allowances	9,868	48	85,037	3,704	3,307	8,365	22,743	17,379		2,862	1,613			1,55,457
Equated payments of Commuted Value of Pensions	8,94,104													8,84,104
Gratuities	10,961	495	8,407	7,086	19,188	5,945	4,493	7,846	2,039	2,653	613	1,293	81	71,509
Pensions for Distinguished and Meritorious Services	1,915		18,000								137			20,052
Donations to Service Funds						907	2,310							3,217
Donations to Provident Funds	78,461				5,122									78,383
Covenanted Civil Service Pensions				8,925										8,925
Pensions of the Military Fund	2,323			9,634	1,301									7,389
Pensions of the Military Orphan Fund	8,911					2,860	9,826			479				24,341
Pensions of the Medical Retiring Fund	1,587													1,587
Pensions of the Bengal Civil Fund	4,550													4,550
Pensions of the Madras Civil Fund			2,250	5,395										7,375
Pensions of the Bombay Civil Fund	3,555													8,355
Pensions under the Indian Civil Service Family Pension Regulations	68,421													63,421
Concessions towards Indian Civil Service Annuitants				7,467		4,000								15,734
Pensions, etc., under the War Risk Compensation Scheme				1,223	19,602	14,604	90	4,211	64	495		9,073		50,650
Special Pensions connected with the War	3,520			9,302	4,036	5,527	340	4,211	845	1,195				23,782
Pensions to the dependants of the deceased lascars (see German ships) interned during the War in Germany					476	206								382
Pensions of the Madras Medical Fund	907													907
Detached—Amounts transferred to Commercial Departments	62,24,968	13,255	1,10,610		29,774		49,479	53,721		456	5,352			64,76,589
TOTAL CHARGES IN INDIA	86,74,520	76,44	4,011.9	6,20,918	17,02,561	14,96,001	7,55,611	7,08,367	1,49,359	2,01,606	1,04,288	62,718	181	20,88,731

No. 72C.—ACCOUNT OF SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES AND PENSIONS OF THE PROVINCIAL GOVERNMENTS paid during the year ended 31st March 1930.

	Balances.										Shan States Federation	Portia Provincial
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	R	R
Provincial Government.	R	R	R	R	R	R	R	R	R	R	R	R
Charges in India.												
Superannuation and Retired Allowances	30,88,792	68,16,711	48,15,363	56,63,849	36,71,404	32,98,758	22,27,761	16,93,941	6,24,410	38,355		3,33,92,334
Compassionate Allowances	35,011	68,985	17,346	67,068	76,431	18,739	10,101	6,577	9,586	192		3,10,034
Equated payments of Commuted Value of Pensions charged to capital	2,55,571	1,56,575	..	22,369	1,87,970	1,70,970	23,219	2,11,767	68,091	..		11,02,632
Gratuities	1,00,168	22,137	22,015	22,347	36,391	35,668	16,000	9,133	6,420	1,518		2,92,500
Pensions for Distinguished and Meritorious Services.	..	..	17,166	..	4,710	..	..	..	853	..		22,859
Donations to Service Funds . . . . .	..	12,068	..	..	..	..	..	..	..	..		12,058
Donations to Provident Funds	44,174	26,576	45,470	14,422	..	43,834	12,975	1,200	4,553	..	4,741	1,07,975
Commuted Civil Service Pensions	68,354	57,101	1,06,047	14,892	..	24,608	..	13,333	..	..		2,92,535
Deduct—												
Amounts transferred to Commercial Departments, etc.	3,30,679	9,77,933	1,69,654	8,36,319	20,95,812	2,56,304	17,52,101	2,13,146	..	..		51,04,555
Recoveries from other Governments . . . . .	..	..	3,70,111	..	..	..	..	3,554	..	..		3,56,758
Pensionary charges of the Bombay Development Department.	..	29,713	..	..	..	..	..	..	..	..		29,713
TOTAL CHARGES IN INDIA	51,68,531	56,53,497	44,83,682	49,88,026	18,81,034	33,37,403	21,01,881	17,89,971	7,13,913	40,065	4,741	3,10,91,807

Charges in England											
<i>Secretary of State.</i>											
Pension contribution of Aides-de-Camp to the Governor, lent from Imperial Service . . . . .	...	...	...	...	...	...	...	...	...	...	...
Pensions of Military and Marine Officers in respect of Civil employment	14,388	28,924	28,562	5,924	41,825	26,398	10,771	9,387	...	...	...
Payment under section 104 of Government of India Act to executors of deceased Chief Justice	2,250	...	...	...	...	...	...	...	...	...	...
TOTAL	16,588	29,280	26,562	5,924	41,825	26,896	10,771	9,387	...	...	...
<i>High Commissioner.</i>											
Superannuation and Retired Allowances	43,142	50,715	51,256	53,539	46,855	51,944	19,844	8,292	471	...	...
Covenanted Civil Service Pensions—Annuities	33,795	42,835	32,964	54,017	37,954	23,371	25,202	12,840	462	...	...
Passage Gratuities . . . . .	...	1	8	122	1	..	..	...	...	...	...
Compassionate Allowances	510	136	528	...	...	79	82	...	...	...	...
TOTAL	80,447	93,487	84,751	1,07,678	84,810	75,894	45,089	21,132	963	..	..
TOTAL CHARGES IN ENGLAND £											
Ditto converted into Rs. at £1=Rs. 13½	12,93,789	16,36,892	14,84,181	15,14,703	16,83,467	13,63,889	7,02,225	4,06,926	12,639	...	1,09,04,136
Exchange on ditto	10,749	13,668	12,873	10,795	14,164	11,409	6,614	3,431	111	...	89,266
TOTAL CHARGES—PROVINCIAL GOVERNMENTS.	64,73,119	73,03,057	59,80,186	64,93,624	85,53,725	47,12,701	28,10,071	11,24,260	53,015	4,741	4,10,85,208

J. and J.J.—Miscellaneous.

No. 72 D.—ACCOUNT OF PAYMENTS OF COMMUTED VALUE OF PENSIONS during and to end of the year ended 31st March 1930.

Provincial Governments.													
CENTRAL GOVERNMENT.	Reserved.											TOTAL CENTRAL AND PROVINCIAL	
	Reserved.												
	Government of Madras.	Government of Bombay.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total.				
R	R	R	R	R	R	R	R	R	R	R	R	R	
of Commuted Value of Pensions	62,53,357	11,44,352	16,65,125	28,20,945	10,57,704	19,29,815	21,76,015	4,39,615	1,05,604	56,113	12,121	1,27,38,420	1,89,80,377
Equated Payments from Re-	5,59,414	1,28,109	75,339	...	10,760	95,999	74,357	...	...	...	...	5,44,781	11,04,195
Commuted Value of Pensions from other Governments	14,66,501	2,01,105	3,65,809	1,84,441	8,23,371	8,37,933	20,96,861	2,15,112	61,980	50,552	12,121	93,71,088	1,85,99,380
Total	42,28,542	7,24,193	12,24,527	29,36,404	2,23,373	9,45,633	20,96,861	2,11,805	1,95,624	50,552	12,121	93,71,088	1,85,99,380
Amount financed from Ordinary	4,19,659	8,52,247	...	6,26,401	...	...	...	...	...	...	12,121	37,55,278	41,44,627
disburse (not charged to Revenue) of the year	38,08,683	1,28,109	12,24,527	...	2,23,373	9,45,633	20,96,861	2,11,805	1,95,624	50,552	...	56,45,760	94,54,443
Ditto to end of the year	1,47,29,158	22,98,738	27,55,498	...	4,35,553	20,43,135	38,41,661	2,08,750	33,84,401	7,38,136	...	1,66,06,542	3,13,27,700

Rs. 1000 = 10 lakhs

XXXIV and 46.—Stationery and Printing.**REVENUE**

This is essentially an expenditure head and the revenue recorded in the accounts is rather a set-off against some part of the charges than an independent source of income.

EXPENDITURE.

The Commercial Departments, such as the Railways, Posts and Telegraphs and the Northern India Salt Revenue, and, when it exists, the Census Department, pay for their own printing and stationery. The Military Department also is since 1925-26 being charged with the cost of stationery supplied and printing work done. In the case of other departments of Government, whether Central or Provincial, expenditure on stationery and printing, except for petty purchases of indigenous stationery, is usually brought to account under the present head.

2. The bulk of stationery and printing is purchased in the first instance for the Central Stores, which are maintained in Calcutta. The cost of all such purchases, whether made in India or in England, is debited to the Central Government. It is not until the supplies are actually issued to Provincial Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the provincial or departmental accounts. The recoveries effected from the paying departments of the Central Government are adjusted by reduction of the Central expenditure on purchase of stationery, which accounts for the *minus* entries in Account No. 73-A; while the recoveries from Provincial Governments are shown under the receipt major head 'XXXIV-Stationery and Printing'.

3. The Stationery Stores maintained in Madras and Bombay were taken over by the Provincial Governments with effect from the 1st April 1922 and Provincial Stores were opened in Burma and Bihar and Orissa with effect from the 1st April 1923. The recovery from other Governments for cost of stationery supplied by Provincial Stores are shown under the receipt major head 'XXXIV—Stationery and Printing'.

4. A new system based on costing principles was introduced in the accounts of Government Presses with effect from 1924-25. Under this system, in addition to the actual cash expenditure on the different sections of the Presses, indirect charges such as pension payments, interest on capital outlay and depreciation on buildings, etc., are worked out and distributed over these sections so as to arrive at the true cost of each section. A Depreciation Reserve Fund has also been opened except in Bihar and Orissa, to which depreciation calculated on the value of the plant, machinery and furniture in use in the Presses during each year is credited, as also the book value of plant, machinery and furniture disposed of during the year. This fund bears the cost of all machines, etc., replaced during the year. Account heads have been opened in the Finance and Revenue Accounts to exhibit the expenditure in greater detail under each head and under the different sections of the Press and other branches unconnected with the Press proper. The credits to the depreciation fund during each year and the expenditure on renewals and replacement of plant and machinery out of the fund during the year are also shown separately. Departmental charges such as Interest on capital expenditure, pensions, leave charges paid out of India, audit charges, etc., are also detailed.

No. 73.—ACCOUNT OF RECEIPTS UNDER STATIONERY AND PRINTING for the year ended 31st March 1930.

CENTRAL GOVERNMENT.										PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.		
Receipts in India.	India General.	Baluchistan.	North-West Frontier Province.		Other Areas.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States and Federated States.	Total.	R.	P.	R.	P.
			R.	P.																		
Receipts in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Stationery Receipts.	29,38,268	65	7,465	4,279	29,50,083	44,867	35,674	3,990	...	1	12,181	9,353	...	...	23	303	1,06,415	30,56,510	...	...	...	...
Sale of Gazettes and Other Publications.	7,08,018	145	941	34,141	7,49,245	1,08,250	1,02,803	97,154	2,68,547	58,811	65,199	9,354	28,474	13,059	690	...	8,42,335	13,85,581	...	...	...	...
Other Press Receipts.	2,47,974	22	39,252	(c) 1,903	2,59,155	1,41,439	2,39,173	77,192	1,11,026	86,462	57,540	661	46,588	2,177	526	382	8,07,468	10,96,642	...	...	...	...
Sales of plain paper used with stamps.	8,010	3,990	14,580	...	26,610	...	...	3,68,905	93,265	1,59,612	...	1,31,812	...	31,025	...	...	8,11,119	8,57,729	...	...	...	...
Deduct—Refunds.	5,02,318	4,312	63,238	40,829	40,09,107	2,94,376	4,27,650	5,47,241	4,75,838	3,04,889	1,34,737	3,24,979	75,062	46,231	1,214	775	25,67,355	65,78,482	...	...	...	...
Net Receipts in India.	81,766	8	...	444	82,217	492	1,972	2,282	763	812	349	97	49	...	...	...	7,095	89,902	...	...	...	...
	38,20,363	4,222	62,280	39,885	39,26,880	2,94,084	4,26,278	3,44,959	4,75,080	3,04,074	1,34,388	3,24,979	75,018	46,260	1,249	775	26,00,270	64,87,160	...	...	...	...
RECEIPTS IN ENGLAND.																						
Secretary of State.																						
High Commissioner.																						
Miscellaneous receipts.	...	...	...	...	299	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sale of Government Publications.	...	...	...	...	1,118	...	44	135	...	...	34	59	13	...	...	...	464	...	...	...	...
Miscellaneous.	...	...	...	...	1,139	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total.	...	...	...	...	2,257	...	45	135	...	...	34	...	...	...	...	...	465	...	...	...	...
Total receipts in England.	...	...	...	...	2,256	...	45	135	...	...	34	...	...	...	...	...	465	...	...	...	...
Ditto converted into Rs. at £1 = Rs. 18½.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Exchange on ditto.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	34,382	291	...	...	39,61,563	2,95,254	4,26,879	5,44,762	4,75,738	3,04,376	1,34,341	2,58,908	75,184	18,330	1,269	775	25,06,510	65,27,773	...	...	...	...
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING.																						
J. and J.J.—Miscellaneous.																						

NO. 78A.—ACCOUNT OF CENTRAL EXPENDITURE ON STATIONERY AND PRINTING for the year ended 31st March 1930.

	India General.	Rajasthan.	Kerala-War Provinces.	Madras.	Bombay	United Provinces	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Bihar.	Assam.	Total.
Central Government.	R	R	£	R	R	R	R	R	R	R	R	R
Charges in India.												
Central Stationery Office, including Central Printing Office, Central Forms Stores and Central Publication Branch—												
Pay of Officers	1,09,815	...	.	...	...	..	..	..	..	..	..	1,09,816
Pay of Establishment	3,49,107	...	..	...	...	..	..	..	..	..	..	3,49,107
Allowances, Honours, etc.	18,934	...	...	..	..	..	..	..	..	..	..	18,934
Supplies and Services	13,28,769	..	..	..	..	..	..	..	..	..	..	13,28,769
(Outingues)	1,97,217	..	.	.	...	..	..	..	..	..	..	1,97,217
Establishment charges, paid to other Governments, Departments etc.	258	.	.	..	.	..	..	..	..	..	..	258
Total	21,04,191				...							21,04,191
Purchase of Stationery Stores	38,28,489	..	...	...	...	...	...	...	..	..	..	38,28,489
Stationery supplied from Provisional Stationery Stores to Central Depart- ments	...	...	...	31	876	...	...	...	..	..	..	907
Government Presses, (for details see Account No 73C)	20,68,430	918	1,32,452	...	...	...	...	...	..	..	..	22,06,00
Printing at Private Presses	3,173	58	...	.	...	...	...	...	..	..	..	3,231
Purchase of plan paper used with stamps	...	...	77	..	..	..	..	..	..	..	..	77
Discount on plan paper used with stamps	410	246	313	..	..	..	..	..	..	..	..	1,108
Printing work done at Provincial Government Presses for Central Departments	..	...	.	15,613	40,714	10,471	13,598	..	3,107	18,8	2,069	95,470
Lithography	1,778	..	..	..	..	...	..	..	..	..	..	1,778
Writs	362	..	..	..	..	..	..	..	..	..	..	362
TOTAL CHARGES IN INDIA	1,02,17,733	1,222	1,23,041	15,644	41,500	10,471	5,355	13,598	3,107	1,838	2,069	1,02,42,423

Charges in England.

Charges in England.			
Stationery, Printing, and Bookbinding for the India Office, etc.	£	Secretary of State.	Total.
<i>Deduct</i> —Contribution by His Majesty's Treasury . . .	7,507		
	3,496		
Stationery, Printing, and Bookbinding for High Commissioner's Office		4,011	4,011
Leave Salaries and Dependants Pay . . .	...	...	4,592
Seeling Overseas Pay . . .	...	...	2,273
Government Scholarships . . .	...	...	466
Stores for India . . .	...	...	811
		53,096	53,096
TOTAL CHARGES IN ENGLAND		4,011	65,243
			Rs. 2,148
			1,793
			4,42,971
			8,20,586
			2,93,023
			250
			863
			5,438
			2,958
			24,90,345
			11,40,688
			6,075
			1,59,660
			4,813
			102
			1,388
			18,487
			548
			3,36,791
			Rs. 2,148
			1,793
			4,42,971
			8,20,586
			2,93,023
			250
			863
			5,438
			2,958
			24,90,345
			11,40,688
			6,075
			1,59,660
			4,813
			102
			1,388
			18,487
			548
			3,36,791
			Rs. 2,148
			1,793
			4,42,971
			8,20,586
			2,93,023
			250
			863
			5,438
			2,958
			24,90,345
			11,40,688
			6,075
			1,59,660
			4,813
			102
			1,388
			18,487
			548
			3,36,791
			Rs. 2,148
			1,793
			4,42,971
			8,20,586
			2,93,023
			250
			863
			5,438
			2,958
			24,90,345
			11,40,688
			6,075
			1,59,660
			4,813
			102
			1,388
			18,487
			548
			3,36,791
			Rs. 2,148
			1,793
			4,42,971
			8,20,586
			2,93,023
			250
			863
			5,438
			2,958
			24,90,345
			11,40,688
			6,075
			1,59,660
			4,813
			102
			1,388
			18,487
			548
			3,36,791
			Rs. 2,148
			1,793
			4,42,971
			8,20,586
			2,93,023
			250
			863
			5,438
			2,958
			24,90,345
			11,40,688

No. 78C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1930.

CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL GOVERNMENT TOTAL.	
				REVENUE.								TOTAL			
India General.	Baluchistan.	North-West Frontier Provinces.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.				
	R	R	R	R	R	R	R	R	R	R	R	R			
DIRECT CHARGES.															
Office	68,430	..	6,000	74,430	35,526	23,521	32,133	20,588	21,720	39,316	25,930	4,859	2,38,182	3,07,012	R
Establishment—															
Operatives	7,02,353	900	32,672	7,35,925	3,11,661	2,73,025	1,84,138	2,10,958	1,97,041	1,66,223	1,34,036	1,37,620	68,425	18,84,068	2,13,993
Branch Supervision	1,02,460	..	3,884	1,06,374	30,727	43,879	75,903	33,672	21,317	20,378	20,385	20,320	9,472	3,08,246	4,14,620
Auxiliaries, Readers and Standing Force	3,26,038	..	9,960	3,34,998	90,108	75,872	1,70,038	54,453	40,819	48,041	48,041	37,543	23,243	6,04,468	9,38,566
All other Establishment	2,07,522	..	11,110	2,18,632	78,803	89,998	1,93,784	61,069	57,372	1,20,749	82,808	38,108	16,977	6,91,359	9,12,991
Allowances—															
Overtime	56,464	..	198	56,662	..	8,517	9,160	44,843	10,140	8,106	..	9,276	17,890	1,08,022	1,44,084
Other Allowances	42,552	18	3,007	45,577	14,551	45,980	3,489	8,884	4,742	6,756	9,653	4,854	980	90,533	1,45,110
Contingencies	67,471	..	4,478	71,949	42,363	23,982	67,771	79,415	20,230	7,659	24,310	24,021	4,983	8,22,751	3,94,700
Additions to Plant and Machinery	6,586	..	13,961	20,497	4,669	8	7,317	..	1,009	1,641	6,011	3,673	948	25,776	46,273
Supplies and Services	1,56,103	..	28,868	1,84,961	1,42,373	74,391	47,070	45,992	53,185	31,915	..	15,960	1,890	4,17,731	6,02,692
Losses	65,042	..	3,846	68,888	..	56,784	31,535	60,092	32,032	10,539	2,94,496	14,206	405	5,00,139	5,69,027

Provision for Depreciation Reserve Fund	2,29,172	...	6,078	2,35,950	1,92,097	59,864	1,38,089	68,921	49,759	77,471	...	37,886	9,030	5,71,037	8,06,287
Renewals and Replacement from Depreciation Reserve Fund	91,452	...	2,793	94,245	84,896	37,212	53,332	41,374	80,314	70,739	...	24,800	...	4,24,366	5,18,611
Mechanical Branch	33,118	...	...	33,118	10,293	...	20,109	6,199	...	...	23,039	5,372	684	63,326	98,444
Type Foundry	2,725	...	...	2,725	17,303	...	6,719	-1,711	...	...	3,542	...	...	23,863	28,578
Book Depot	...	...	...	...	7,095	19,833	...	16,883	22,518	30,075	26,299	10,474	10,204	1,42,361	1,42,361
Forms Store	34,188	...	...	34,188	...	...	...	12,732	...	16,475	18,071	...	...	47,278	81,466
Charges of other Branches unconnected with Press proper	8,354	...	...	8,354	...	92,738	...	...	10,...	...	...	...	...	1,02,904	1,11,258
Charges payable to other Governments	...	...	...	...	29,429	...	...	...	...	...	...	...	...	29,429	29,429
Deduct—Establishment charges recoverable from other Governments	12,767	...	...	12,767	...	...	...	...	...	...	...	...	...	...	12,767
" Amount transferred from Depreciation Reserve Fund	1,03,813	...	2,793	1,06,606	86,896	37,212	83,332	41,974	80,314	...	...	39,699	...	4,29,865	5,46,471
" Cost of English Stores	...	...	...	...	66,698	25,667	8,181	606	40,305	...	...	...	...	1,69,412	1,69,412
Total Direct Charges as in Accounts Nos. 73A and 73B	20,53,430	918	1,29,452	22,06,800	8,91,793	8,61,435	11,90,174	7,28,764	5,38,7...	...	6,72,596	3,69,932	1,70,107	69,97,532	88,04,852
DEPARTMENTAL CHARGES.															
Depreciation on buildings	36,545	...	177	36,722	9,544	1,268	10,105	4,791	8,...	...	3,522	2,922	2,267	70,393	1,07,115
Depreciation on plant and Machinery	2,420	...	...	2,420	...	...	...	...	...	...	51,068	...	...	51,068	53,486
Interest on Capital Expenditure on Machinery, Plant, etc.	1,41,287	...	2,004	1,43,891	80,888	48,797	76,257	24,446	31,950	50,718	34,866	21,812	4,550	3,73,432	5,17,373
Upkeep of Buildings	17,402	...	409	17,811	3,391	8,910	25,283	1,855	6,476	3,107	8,968	3,974	1,444	35,438	76,260
Interest on Capital Expenditure on Buildings	95,142	...	1,573	96,715	17,498	57,750	1,42,647	80,816	18,524	66,803	35,408	13,413	4,989	3,90,848	4,97,563
Pensions	1,71,768	...	9,202	1,80,970	67,158	79,232	1,36,216	30,673	41,308	63,423	41,574	92,552	8,980	4,97,059	6,73,060
Leave salaries out of India	13,941	...	...	13,941	8,160	4,187	...	3,550	...	9,130	3,200	3,220	...	31,527	44,868
Stationery, Proof Paper, Office Forms and Printing	24,479	...	9,233	27,712	9,811	43,055	24,316	11,811	2,691	15,764	13,239	14,875	1,376	1,88,931	1,66,613
Audit Charges	26,351	...	1,940	27,691	10,160	8,655	12,805	8,360	6,345	6,576	7,450	3,815	1,368	65,604	93,195
Total Departmental Charges	6,28,795	...	18,638	6,47,273	2,09,616	2,46,854	4,27,719	1,16,292	1,16,293	2,36,331	2,06,293	96,083	24,904	16,77,298	23,24,671
GRAND TOTAL	26,12,165	918	1,40,990	27,54,073	10,96,469	11,08,239	16,26,893	8,45,046	6,49,982	8,16,246	8,73,889	4,58,035	1,96,011	76,74,850	1,04,28,923

J. and JJ.—Miscellaneous.

No. 73D.—STATEMENT showing by GOVERNMENTS and DEPARTMENTS the Value of STATIONERY STORES supplied from the CENTRAL and PROVINCIAL STORES during the year ended 31st March 1930.

[illegible]

	1,745	6,801	0.119	1,653	1,655	2,409	1,407	656	809	45	24,006	26,411
Trade and Current Settlements	1,745	6,801	0.119	1,653	1,655	2,409	1,407	656	809	45	24,006	26,411
Taxes	11,276	62,073	75,134	34,800	17,082	20,499	17,176	2,459	4,430	560	217	2,64,570
Ports and Pilgrage	3,080	268	...	124	...	848	...	...	...	...	1,247	4,207
Excise and Industrial	3,583	...	...	...	...	...	...	...	...	...	...	3,609
Political	86,618	...	...	...	...	...	...	...	...	...	...	86,015
Frontier Watch and Ward	1,533	...	...	...	...	...	...	...	...	...	...	1,533
Scientific Departments	22,662	2,083	798	...	...	75	...	...	...	...	4,023	60,614
Education	6,115	1,413	32,649	40,615	92	9,382	40	151	2,171	1,040	240	1,76,137
Medical	3,563	85	40,016	12,760	8,864	4,411	10,183	1,213	1,213	440	308	97,001
Public Health	645	...	7,441	13,523	1,702	1,635	12,320	303	303	...	...	44,018
Agriculture	9,937	34,680	...	22,887	3,074	8,320	8,383	3,019	1,831	90	82,985	92,512
Industries	...	10,645	...	...	1,153	3,807	701	...	1,154	...	26,087	26,087
Aviation	2,654	...	...	...	...	...	...	...	...	...	...	2,654
Currency	6,010	...	...	...	...	...	...	...	...	...	...	6,010
Mints	2,997	...	...	...	...	...	...	...	...	...	...	2,997
Printing	19,09,130	1,77,650	...	9,87,528	4,18,363	1,60,841	648	...	11,022	...	35,71,900	90,85,930
Public Works	35,905	653	67,414	58,433	33,327	10,374	80,008	9,351	8,300	440	1,005	5,76,083
Military Department	4,43,083	...	...	...	...	...	...	...	1,007	...	...	4,43,953
Miscellaneous	24,492	6,505	9,807	1,163	351	1,253	2,754	...	...	...	35,067	64,009
Unallocated Items	...	21,110	...	...	...	...	1,087	...	...	...	21,619	31,619
Total	37,08,150	9,37,806	1,19,472	7,15,691	5,67,830	2,04,007	1,00,910	37,503	10,071	6,773	1,081	52,14,049
Supplies from Central Stores at Calcutta (See Account No. 74 E)	...	...	...	...	...	...	...	...	...	...	...	...
Supplies from Central Stores at Peshawar (See Account No. 75 A)	36,75,382	894	717	12	9,35,758	...	...	...	...	...	...	...
Supplies from Provincial Stores at Madras (See Account No. 76 E)	86,901	...	...	...	...	...	...	...	...	...	...	...
Supplies from Provincial Stores at Bombay (See Account No. 77 E)	31	9,31,701	3,12,472	...	...	...	...	...	...	...	...	...
Supplies from Provincial Stores at Bikaner (See Account No. 78 E)	876	...	714,873	1,70,322	...	...	...	...	...	...	...	...
Supplies from Provincial Stores, Bihar and Orissa (See Account No. 79 E)	...	...	...	...	...	...	...	...	...	...	...	...
Total as above	37,08,150	9,37,806	1,19,472	7,15,691	5,67,830	2,04,007	1,00,910	37,503	10,071	6,773	1,081	52,14,049

G. and J.J. Miscellaneous.

(4) Includes Rs. 81,424, the credit for which has been adjusted under "XXXIV—Stationery and Printing."

No. 73E.—STATEMENT showing the VALUE of STATIONERY STORES IN, and PURCHASED FOR, AND ISSUED FROM, the STATIONERY STORES during the year ended 31st March 1930.

	CENTRAL STORES.		PROVINCIAL STORES, MADRAS.	PROVINCIAL STORES, BOMBAY.	PROVINCIAL STORES, BURMA.	PROVINCIAL STORES, BIHAR AND ORISSA.	TOTAL.
	CALCUTTA.	PESHAWAR.					
	R	R	R	R	R	R	R
BALANCE IN STOCK ON 1st APRIL 1929	16,79,178	36,188	3,91,729	3,83,446	63,388	1,51,775	27,10,704
RECEIPTS.							
Received from England	5,01,654	..	85,120	3,77,990	49,777	20,958	8,47,121
Purchased in India	61,97,220	..	..	6,00,669	..	1,07,475	82,44,628
Received from Calcutta Store . . . . .	..	1,46,143	..	..	..	..	1,46,143
Other Receipts	10,10,962	1,142	1,68,000	1,09,352	50,396	16,328	18,56,180
TOTAL RECEIPTS	77,10,430	1,47,285	12,69,780	8,65,620	4,56,190	1,44,761	1,05,94,072
ISSUES.							
To Central Government (See Account No. 73 D)	(a) 35,92,671	85,691	31	876	..	..	36,79,269
To Central Store at Peshawar	(b) 1,46,793	..	..	..	..	..	1,46,793
To Provincial Governments (See Account No. 73 D)	(c) 24,92,200	..	12,44,263	8,91,266	4,38,523	1,47,722	52,13,978
Other issues	13,57,069	5,801	97,657	33,759	8,159	18,357	16,16,302
TOTAL ISSUES	75,88,733	91,492	13,41,951	9,25,900	4,46,687	1,61,579	1,05,56,342
BALANCE IN STOCK ON 31st MARCH 1930	18,00,881	91,981	3,19,558	3,28,166	72,891	1,34,957	27,48,434

(a) Exclusive of Rs. 28,911, of which Rs. 25,615 represent Commission on supplies made by Contractors direct to Railways and Rs. 296 on account of value of Stationery supplied to Military Department during 1928-29 but adjusted in the Accounts for 1929-30.

(b) Includes Rs. 650, being the amount of net difference on account of value of Stationery Stores not brought to account in the Peshawar Stores in the year of supply.

(c) Exclusive of Rs. 71, of which Rs. 59 represent Commission on supplies of Stationery made by Contractors direct to the Government of Punjab, and Rs. 12 adjusted in excess by the Accountant General, Bombay.

No. 73F.—STATEMENT showing the VALUE of PRINTING WORK (including cost of PAPER and BINDING MATERIALS supplied for the purpose) done for DEPARTMENTS of the CENTRAL and the PROVINCIAL GOVERNMENTS in the Year ended 31st March 1950.

DEPARTMENTS.	CENTRAL GOVERNMENT. M.P.N.T.	PROVINCIAL GOVERNMENTS.										TOTAL.	TOTAL.
		Government of Madras.	Government of Bombay.	Government of Bhopal.	Govt. of Coorg and P. W. Co.	Government of Punjab.	Government of Burma.	Government of Orissa and Bihar.	Government of Assam.	Government of Coorg.			
Customs	R 68,274	...	...	...	...	...	...	...	...	...	R	68,274	R
Income Tax	18,639	...	...	...	...	...	...	...	...	...	...	18,639	...
Salt	17,423	...	...	...	...	...	...	...	...	...	...	17,423	...
Opium	4,818	...	...	...	...	...	...	...	...	...	...	4,818	...
Land Revenue	34,058	68,124	1,14,608	1,01,197	1,13,038	89,710	74,829	47,052	689	261	6,86,474	7,20,432	78,121
Excise	421	20,214	11,826	11,795	6,015	...	10,690	...	110	...	78,121	73,542	11,584
Stamps . . . . .	...	57	2,860	3,446	941	...	2,242	...	21	...	11,584	11,584	1,72,868
Forest	15,057	15,658	21,259	9,025	13,886	11,407	57,157	17,870	848	1,297	1,57,811	1,72,868	2,23,023
Registration	204	42,111	28,430	1,09,848	9,636	...	4,885	26,709	153	168	2,23,419	2,23,023	1,20,560
Railway	1,29,560	...	...	...	...	...	...	...	...	...	...	1,29,560	23,28,319
Posts and Telegraphs	23,28,319	...	...	...	...	...	...	...	...	...	...	23,28,319	41,39,826
General Administration	5,69,442	3,27,714	4,43,833	9,79,858	4,11,921	2,95,006	3,19,151	5,76,709	1,25,550	6,905	33,70,384	41,39,826	2,16,990
Audit	2,16,990	...	...	...	...	...	...	...	...	...	...	2,16,990	10,68,069
Administration of Justice	26,818	2,28,774	1,50,531	1,86,254	1,48,013	1,28,882	75,491	60,080	7,284	1,308	10,26,251	74,284	6,79,856
Jails and Convict Settlements	961	8,104	4,328	16,420	3,493	11,467	10,281	8,983	762	11	73,323	6,79,856	14,889
Police	95,793	46,459	68,084	1,50,518	95,417	57,929	83,435	57,880	14,997	75	6,44,063	14,889	1,554
Ports and Pilgrage	7,047	208	140	1,673	...	...	4,678	1,063	...	...	7,792	1,554	41,148
Ecclesiastical	1,554	...	...	...	...	...	...	...	...	...	...	41,148	49,283
Political	41,148	...	...	...	...	...	...	...	...	...	...	49,283	3,92,534
Scientific Departments	49,242	6,041	...	...	...	...	...	...	...	...	6,041	3,92,534	8,77,443
Education	5,081	26,808	49,666	1,01,765	61,078	41,002	54,496	15,722	6,563	788	8,77,443	3,92,534	...

Medical	23,109	24,651	30,592	64,436	10,918	12,855	17,710	24,488	19,607	1,747	37	2,01,071	2,24,180
Public Health	1,689	16,351	14,135	7,475	16,030	8,941	21,052	17,326	6,894	929	...	1,06,933	1,08,622
Agriculture	27,843	53,697	23,652	8,024	21,627	20,472	22,698	23,595	3,436	1,830	...	1,80,431	2,17,274
Industries	...	4,533	606	433	5,447	4,320	539	4,830	4,121	50	...	24,929	24,929
Aviation	25,791	...	...	...	...	...	...	...	...	...	...	...	25,791
Currency	25,957	...	...	...	...	...	...	...	...	...	...	...	25,957
Mint	2,196	...	...	...	...	...	...	...	...	...	...	...	2,196
Stationary and Printing	8,63,952	1,83,655	44,939	32,149	9,412	80,624	1,26,478	78	9,785	2,319	...	4,95,306	13,50,268
Public Works	11,554	30,291	91,752	84,730	99,056	1,38,800	59,752	85	28,916	18,050	12	5,82,717	5,94,271
Military Department	11,56,711	...	...	...	...	...	...	...	...	...	...	...	11,56,711
Miscellaneous	2,02,769	54,780	1,08,113	48,423	74,697	1,50,297	33,824	20,36	21,463	92	...	5,22,521	7,25,290
TOTAL VALUE OF PRINTING WORK DONE	61,16,620	11,53,390	13,09,449	19,27,475	11,01,985	10,55,412	9,58,438	7,51,528	5,96,442	1,84,758	10,950	89,79,614	1,50,96,284
Charges.													
Cost of Printing Establishments and Charges as in Account No 73 C.	22,06,800	8,91,793	8,61,485	11,99,174	7,28,754	5,33,776	5,79,915	3,50,932	3,50,932	1,70,107	...	59,97,532	82,04,372
Add—Cost of Paper and Bind- ing materials	17,43,040	2,26,459	8,54,415	6,13,474	4,39,665	4,82,547	2,88,142	2,53,022	1,51,293	14,075	...	28,25,092	45,71,622
Add—Departmental Charges (See Account No. 73C.)	5,47,273	2,03,616	2,46,854	4,27,719	1,16,292	1,16,206	2,36,331	2,06,293	96,088	24,904	...	1,67,7298	23,24,371
Add—Value of Printing, etc., done by the Forms Stages, Central Printing Office etc.	13,13,974	...	...	...	...	...	...	...	...	...	...	...	13,13,974
Deduct—Charges on account of Branches unconnected with Printing proper, such as Pub- lishing, Type Foundry, etc.	55,077	1,32,345	1,29,963	3,32,827	1,71,467	73,819	47,349	3,75,559	4,791	24,161	...	12,91,765	13,45,849
Cost of Printing Work done by Central Government Presses for Provincial Governments.	—38,125	...	90	22,145	...	3,937	...	135	...	848	10,950	38,125	...
TOTAL CHARGES	59,23,435	11,92,523	13,39,892	19,30,195	11,13,248	10,65,649	10,57,039	7,57,497	6,04,537	1,55,773	10,950	92,47,292	1,51,70,687
Cost of Printing Work done by Provincial Government Presses for the Central Government.	1,98,155	—39,139	—62,365	—2,710	—11,263	—7,238	—55,206	—6,112	—8,005	—1,015	...	—1,93,185	...
Value of other supplies	...	...	—61,078	...	...	...	—13,375	...	...	...	...	—74,453	—74,453
TOTAL PRINTING CHARGES DISTRIBUTED AS ABOVE	61,16,620	11,53,390	12,09,449	19,27,475	11,01,935	10,55,412	9,88,438	7,51,295	5,96,443	1,84,758	10,950	89,79,614	1,50,96,284

J. and JJ.—Miscellaneous.

XXXV and 47—Miscellaneous.

This head covers all transactions of the Civil Department (as distinguished from the Military and Commercial Departments, the miscellaneous transactions of which are taken to the Military or the commercial major head of accounts concerned) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Accounts Nos. 74, 74A, 74B and 74C and do not call for any further explanation.

No. 74.—ACCOUNT of MISCELLANEOUS RECEIPTS for the year ended 31st March 1930.

	India General.	Jammu & Kashmir.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Purma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT.														
Receipts in India.														
Unclaimed Deposits	46,264	31,630	86,189	20,455	18,387	3,444	250	2,185	854	1,635	203	...	...	1,60,843
Treasure Trove	51	...	378	...	...	...	...	...	...	...	...	...	...	429
Unclaimed Bills of Exchange of more than three years' standing	87	...	...	51	50	801	...	978	20	116	18	...	...	1,493
Self-proceeds of Durbar Presents	3,632	...	22	...	...	...	...	...	...	...	...	...	...	3,654
Sale of old Stores and Materials	69,564	5,184	7,125	102	2,639	41	5	...	2,436	165	...	879	...	69,614
Sales of Land and Houses, etc.	30,180	271	22	...	1,03,984	...	92,005	...	...	...	...	...	...	2,29,472
Fees for Government Audit	86,909	2,810	13,237	36,975	74,639	2,900	18,551	22,700	1,363	3,092	8,171	4,322	671	3,01,142
Rents	71,445	1,814	94	2,880	...	...	3,625	...	...	...	...	1,435	...	80,793
Rates and Taxes . . . . .	...	7,734	...	...	...	...	...	...	...	...	...	...	...	7,734
Naturalisation, Passport and Copyright fees	19,102	1,835	1,405	1,941	74,371	2,115	4,751	...	655	1,548	575	3,807	...	1,11,274
Other Fees, Fines and Forfeitures	78,674	1,039	5,704	1,880	8,917	1,262	12,698	...	1,316	2,470	1,826	...	...	1,20,475
Contributions	1,64,624	2,512	...	...	...	...	...	...	...	29,883	...	4,352	...	2,00,878
Percentage on capital cost of furniture supplied to High Officers	11,121	2,751	2,666	771	1,749	...	...	437	...	...	...	...	...	19,495
Receipts on account of lapsed Waska Pensions payable in lieu of Interest on the Oudh Loans . . . . .	...	...	...	...	...	...	40,087	...	...	...	...	...	...	40,087
Commission on purchase and sale of Government Securities and on Savings Bank Investments	12,950	...	...	7,501	9,200	...	...	...	54	...	...	...	9	29,714
Gain by exchange on local transactions	10,062	...	...	...	...	...	...	1,289	...	...	...	...	...	11,351

	1,87,961	5,774	25,111	507	31,554	...	2,418	11,045	51,844	752	2,058	1,377	...
Recoveries of over payments	1,87,961	5,774	25,111	507	31,554	...	2,418	11,045	51,844	752	2,058	1,377	...
Collection of Payments for services rendered	23,736	5,219	10,242	...	1,05,556	...	4,724	50,859	...	...	23,326	...	...
Miscellaneous	1,55,909	225	5,57,385	10,231	22,089	708	8,544	11,391	3,127	478	591	3,928	...
Deduct—Refunds	9,59,084 2,58,878	67,818 18,690	6,59,540 2,207	82,124 14,683	4,56,005 4,343	10,371 312	1,87,684 409	1,05,104 680	92,109 3,211	39,574 16	32,089 648	20,370 1,741	680 ...
TOTAL RECEIPTS IN INDIA	6,69,206	49,738	6,37,273	67,941	4,51,763	10,259	1,87,225	1,05,104	83,938	39,568	31,421	19,029	680

	Secretary of State	Hutchins Commission	Total
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1926-27)	£	£	£
Advance for 1927-28	12,557	...	12,557
Contributions in respect of Marine Insurance, Commission on Freight, etc., levied on Stores	"	8,323	8,323
Supplied for Posts and Telegraphs, State Railways, etc.	"	1,111	1,111
Recoveries in respect of Packing charges on Stores for India	"	9,498	9,498
Ditto In-representation on behalf of the Indian Stores Department, etc.	"	8,663	8,663
Ditto Agency charges for the sale of Opium produced at the Opium Factory Ghazipur	"	812	812
Sale of Unserviceable Stores	"	31	31
Sale of books published in England	"	7,408	7,408
Sale proceeds of books, etc., to Indian Civil Service Candidates	"	41	41
Receipts from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office and the High Comm.	"	2,000	2,000
Miscellaneous receipts in aid of the India Office	"	387	387
Recovery on sales Agency Work in connection with the Purchase and Sale of Publications	"	211	211
Proceeds of disposal of lease of premises at Grosvenor Gardens	"	32,316	32,316
Recovery of over payments	"	309	309
Miscellaneous	166	744	910
TOTAL RECEIPTS IN ENGLAND	15,210	71,305	86,515

Ditto converted into Rs. at £1=Rs. 13½

Exchange on ditto

11,56,200	10,584	1,19,29,732
TOTAL RECEIPTS—CENTRAL GOVERNMENT		1,54,54,070
TOTAL RECEIPTS—PROVINCIAL GOVERNMENTS AS IN ACCOUNT NO. 74A		1,19,29,732
TOTAL MISCELLANEOUS RECEIPTS		1,54,54,070

(e) Includes Ferry Receipts, Rs 1,09,709, and Toll fees on the Khyber Road, Rs 53,553.

No. 74A.—ACCOUNT OF MISCELLANEOUS RECEIPTS OF THE PROVINCIAL GOVERNMENTS for the year ended 31st March 1930.

	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Burma	Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Government of Coorg	State of Federated States	Total
	R	R	R	R	R	R	R	R	R	R	R	R
PROVINCIAL GOVERNMENTS.												
Unclaimed Deposits	4,60,604	2,76,850	8,84,672	6,56,096	4,01,970	2,24,055	7,03,681	1,11,575	1,15,788	95	.	37,26,216
Treasure Trove	1,247	184	...	735	290	...	24	25	.	..	.	2,494
Sale-proceeds of Durbars Presents . . . . .	...	...	...	...	1	...	24	...	18	...	.	40
Sale of old Stones and Materials	13,651	2,468	9,832	8,860	8,647	21,933	4,743	2,127	988	264	1,41,299	2,14,812
Sale of Land and Houses, etc.	8,297	4,600	2,455	63,683	51,611	...	10	2,15,473	73	..	...	3,40,052
Fees for Government Audit	47,993	75,893	84,545	2,14,070	1,43,599	680	84	93	22,422	.	...	6,21,572
Contributions	48,055	26,694	1,93,007	...	11,938	29,606	...	21,600	..	...	29,01,207	82,92,067
Rents	5,244	14,654	12,039	2,25,526	20,733	11,681	85	40,587	8,508	...	270	5,80,554
Rates and Taxes . . . . .	...	...	44	...	...	...	...	...	715	...	..	762
Other Fees, Fines and Forfeitures	3,42,785	3,223	7,193	3,608	6,76,971	5,100	37,426	17,910	249	3,560	13,407	11,12,293
Recoveries of over payments	3,99,159	84,191	1,82,776	9,81,060	1,28,531	91,481	1,54,355	3,916	5,765	199	1,237	20,52,789
Collection of payments for services rendered	1,77,479	6,299	...	5,760	...	24,675	49,119	...	...	5	...	2,56,827
Miscellaneous	2,10,899	1,12,341	1,21,650	1,65,197	(a) 12,89,975	29,150	...	58,309	48,081	179	182	20,44,502
	17,03,413	6,08,607	14,97,812	22,19,065	26,84,363	4,06,441	1,15,57	7,12,706	1,97,621	4,802	80,59,802	1,42,08,651
Deduct—Refunds	5,19,769	96,151	4,99,539	4,11,648	2,16,203	2,72,833	2,35,218	2,63,275	35,887	30	1,900	25,75,473
TOTAL RECEIPTS IN INDIA	14,83,624	5,12,456	9,98,273	18,07,417	24,68,163	1,65,403	8,39,499	4,29,430	1,61,734	4,272	80,57,902	1,19,28,178

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(c) Includes Rs. 9,35,080 on account of Copying Agency Account Receipts.

J. and JJ. Miscellaneons.

No. 74 B.—ACCOUNT OF MISCELLANEOUS CHARGES for the Year ended 31st March 1930.

	India General	Baluchistan	North-West Frontier Province	Madras	Bombay	Bengal	United Provinces	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg	TOTAL
CENTRAL GOVERNMENT.														
Charges in India.														
<i>Allowances, Remuneration, etc.</i>														
Annual Stipends to holders of Literary Titles	580	...	100	1,000	200	2,700	1,598	573	3,163	571	67	100	...	10,622
Durbars presents and allowances to Vakils	12,768	55,436	...	...	...	...	...	...	530	...	...	...	...	68,734
<i>Books and Periodicals.</i>														
Cost of Books and Periodicals, etc.	60,672	...	...	482	2,146	1,263	680	107	100	...	...	...	...	74,429
<i>Charities.</i>														
Donations for U. arable Purposes	27,221	1,592	2,908	...	1,024	...	...	...	...	...	...	...	...	32,745
Charges on account of European Vagrants	1,502	...	1,755	...	...	...	...	...	...	...	...	...	...	3,257
<i>Miscellaneous.</i>														
Rewards for Destruction of Wild Animals	310	833	62	...	...	...	...	...	...	...	...	...	...	1,225
Petty Establishments	53,840	...	...	...	...	...	...	...	...	...	...	...	...	53,840
Special Commissions of Enquiry	15,16,737	...	...	21,837	57,722	45,244	29,724	10,100	...	51,470	63,037	18,643	...	18,45,940
Irrecoverable temporary loans and advances written off	10,817	13,797	926	416	...	...	92	1,083	...	...	7	109	...	27,553
War Boards—Indian Soldiers' Board	13,943	...	...	...	...	...	...	...	...	...	...	...	...	13,942
Rents, Rates and Taxes	2,15,728	...	...	...	...	...	...	...	...	...	...	...	...	2,15,728
Institute for training of disabled soldiers	...	...	...	...	...	...	...	22,019	...	...	...	...	...	22,019
Contributions	2,93,130	7,200	74,740	...	2,454	...	...	...	...	...	...	2,038	...	4,80,192
Miscellaneous Compensations	55,363	1,89,544	...	...	15,932	...	25,104	...	...	...	25,00,000	11,146	...	27,91,179
Miscellaneous Charges for the treatment of Patients at the Pastour Institutes	187	...	169	...	...	...	46	...	...	...	...	27	...	556
Miscellaneous Durbars Charges	405	...	...	...	1,370	...	...	...	...	...	...	...	...	1,775
Local Clearing Office	13,977	...	...	...	...	...	...	1,900	...	...	...	...	...	18,977
Loss by Exchange on local transactions	53,604	...	...	...	10	...	...	...	...	...	...	...	...	55,514
Payments arising out of the War adjusted in the Civil Department	298	...	...	...	...	...	...	...	...	...	...	...	...	298
Miscellaneous and Unforeseen Charges	3,32,757	...	...	...	921	...	(5)9,25,035	...	...	...	...	...	...	12,48,713
TOTAL CHARGES IN INDIA	27,87,773	2,63,423	80,060	23,735	81,770	49,203	9,82,349	37,972	36,124	52,041	25,63,111	32,693	...	69,67,270

Charges in England—

Contribution towards expenses of the Secretariat of the League of Nations	£ 68,709	
Expenditure in connection with the League of Nations Assembly and Committees	6,161	
Relief and Repatriation of destitute Indians	862	
Cost of insignia of Indian Orders	1,014	
Sum placed at the disposal of the Secretary of State for India for Secret Service	8,000	
Commission on pensions and leave allowances paid abroad	664	
Contribution towards the School of Oriental Studies	1,230	
Expenditure in connection with the Conference on Import and Export Prohibitions	43	
Expenditure in connection with the International Conference for Safety of Life at Sea	1,189	
Expenditure in connection with the Conference on treatment of Foreigners	379	
Expenditure in connection with the Anticounterfeiting Conference	494	
Expenditure in connection with the Conference on Codification of International Law	88	
Expenditure in connection with the Imperial Conference	23	
Expenditure in connection with the Raj Inquiry Committee	198	
Expenditure in connection with the Royal Commission on Labour in India	149	
Advances in aid of production of film "Kareem-i-Hindia" written off as irrecoverable	4,023	
Expenditure in connection with the Indian Education Commission	2,000	
Expenditure in connection with the Indian Central Committee	13,096	
Expenditure in connection with the Indian Labour Conference	12,814	
Contributions to International Copyright Union	2,267	
Expenditure in connection with the International Conference on Economic Statistics	102	
Expenditure in connection with the International Conference on Forestry	16	
Expenditure in connection with the Indian Statistical Commission	374	
Expenditure in connection with the Indian Central Committee	42	
Expenditure in connection with the Royal Commission on Agriculture in India	1,511	
Pay and allowances of officers specially employed	625	
Cost of books published in England	937	
Books, periodicals, etc.	375	
Grants-in-aid to Indian students	427	
Donations to Institutions, etc.	2,186	
Charges for editorial work performed for the India Office	1,500	
Contribution to overseas Mechanical Transport Fund		
Miscellaneous charges connected with the supply of Stores to India :—		
Stores lost or damaged in transit to India owing to ordinary Marine risks		
Contributions to general average		
Commission on Freight, Lighthouse, Dock Dues, Packing, etc.		
Contribution to Appeal on behalf of Sir Ronald Ross		
Steering over seas pay		
Leave salaries and Dependants Pay		
Sundry items		

TOTAL CHARGES IN ENGLAND . £

118,078	23,594	141,672
Ditto converted into Rs. at £1=Rs. 13½		
18,88,367		
Exchange on ditto		
14,014		
TOTAL CHARGES—CENTRAL GOVERNMENT		
88,70,541		
TOTAL CHARGES—PROVINCIAL GOVERNMENTS (as in Account No. 74C.)		
95,60,244		
TOTAL MISCELLANEOUS CHARGES		
1,84,30,485		

(a) Represents quit-rent for Bera paid to H. E. H. the Nizam of Hyderabad
 (b) Represents payments on account of redemption of loan charges paid in previous years

FINANCE AND REVENUE ACCOUNTS OF THE

	Government of Madras.		Government of Bombay.		Government of Bengal.		Government of United Provinces.		Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		Government of Central Provinces and Berar.		Government of Assam.		Government of Coorg.	Siam States Federated.	TOTAL PROVINCES.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Received.	Transferred.	Reserved.	Transferred.	R	R	R
Charges in India.																					
<i>Allowances, Rewards, etc.</i>																					
Durbars Presents and allowances to Yaksis	..	5,129	..	..	68	..	..	..	..	..	24,501	..	1,000	..	1,020	..	..	..	64	82,857	
Travelling Allowances of Officials, and Non-officials attending Durbars	..	..	..	..	24	..	239	..	..	..	1,382	..	..	..	..	..	91	..	11,838	13,535	
<i>Books and Periodicals.</i>																					
Cost of Books and Periodicals, etc.	..	..	..	..	..	..	9,751	..	11,835	..	..	7,674	14	..	..	..	1,800	..	..	45,877	
<i>Charities.</i>																					
Donations for Charitable Purposes	5,404	..	1,00,219	..	80,010	..	7,489	57,651	3,457	..	26,788	5,206	1,730	..	1,388	..	12,210	..	14,46	4,22,527	
Charges on account of European Vagrants	995	..	5,405	..	7,849	..	3,792	..	6,592	..	426	..	..	..	194	..	..	..	32	24,567	
<i>Miscellaneous.</i>																					
Publicity Board	..	..	..	..	..	..	..	..	64,901	..	48,156	..	..	..	..	..	..	..	..	1,05,057	
Rewards for Destruction of Wild Animals	10,865	..	281	..	2,699	..	25,720	..	1,819	..	5,612	24,841	7,295	..	20,838	..	9,361	..	1,612	1,21,070	
Petty Establishments	..	..	5,159	..	15,988	..	4,690	..	..	..	8,423	..	43,864	..	43,424	..	63,415	..	..	1,77,693	
Special Commissions of Enquiry	80,000	..	39,318	15,221	10,403	..	..	24,263	27,760	27,448	14,377	3,553	..	3,573	..	..	16,736	..	..	2,11,500	
Irrecoverable temporary advances written off	11,564	..	12,013	..	9,540	..	14,85,951	..	50,564	..	32,771	259	15	..	686	..	1,009	880	6,15,388

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(c) Consists mainly of miscellaneous grants-in-aid to local bodies.
(b) Less than \$1

J. and JJ.—Miscellaneous.

60A.—Other Provincial Works not charged to Revenue.

This head is intended for the record of capital expenditure of an occasional nature undertaken from borrowed funds by Provincial Governments in departments in which such expenditure is not customary.

No. 74D —ACCOUNT of EXPENDITURE ON OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE during and to end of the year 1929-30.


	Expenditure during the year.			Expenditure to end of the year.
	Reserved.	Transferred.	Total.	
	R	R	R	R
Provincial Governments.				
GOVERNMENT OF BOMBAY.				
Land Revenue :—				
Development of Artillery Maidan, Karachi	277	...	277	20,29,288
Excise :—				
Construction of quarters and peons' lines . . . . .	...	...	...	19,963
Excise Department . . . . .	...	...	...	...
Payment of Compensation for Plant of the Dhulia Distillery . . . . .	...	...	...	2,00,000
Purchase of Sewri Dockyard . . . . .	...	...	...	88,773
Industries :—				
Value of Acetone Factory Buildings at Nasik . . . . .	...	...	...	17,39,012
Contribution towards the pay of the Senior Assistant Consulting Surveyor to Government	3,600	...	3,600	3,600
TOTAL	3,877	...	3,877	40,80,636
GOVERNMENT OF THE UNITED PROVINCES.				
Land Revenue :—				
Original Works . . . . .	...	...	...	2,01,552
General Administration :—				
Construction of Buildings	657	...	657	26,50,858
Establishment . . . . .	...	...	...	97,438
Education :—				
Electric Installation in the Thomason College, Roorkee . . . . .	...	23,610	23,610	53,608
TOTAL	657	23,610	24,267	80,03,456
GOVERNMENT OF THE CENTRAL PROVINCES.				
Stationery and Printing :—				
Capital outlay on purchase of machinery . . . . .	...	...	...	1,60,821
TOTAL PROVINCIAL GOVERNMENTS	4,534	23,610	28,144	72,44,313

60C.—Capital outlay on Bombay Land Scheme.

This capital major head has been provisionally opened from the accounts for 1927-28, for the adjustment of amounts payable to the Government of Bombay for reclaimed lands at Colaba taken over by the Government of India for the use of the Military Department. It was intended to pay for this land out of the sale-proceeds of certain properties held by the Military Department in Bombay, but, in view of the general fall in land values, it is impossible to dispose of these properties to advantage. The total sum payable to the Bombay Government amounts to Rs. 2.26 crores and the payment will be made by cancelling an equivalent amount of loan taken by that Government from the Government of India. The whole question is still under the consideration of the Government of India, and the adjustment under the Capital head in the accounts for 1927-28 was made without prejudice to any final decision that might be reached on the several financial and administrative questions involved. There were no adjustments under this head in the accounts for 1928-29 and 1929-30.



No. 74E.—ACCOUNT of CAPITAL OUTLAY on BOMBAY LAND SCHEME during and to end of the year 1929-30.

	Expenditure during the year.	Expenditure to end of the year
	R	R
Central Government.		
BOMBAY.		
Cost of Land taken over for the Military Department	20,71,500
		
Total	20,71,500

GOVERNMENT OF INDIA,
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section K.—Military Receipts and Services.

Rs. 5,08,743. Expenditure, Rs. 5,08,743.

By Reserve Fund—Credit Rs. 13,41,222.

MAJOR HEAD.	No of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
General . . .	75	General Summary of Military Services . . .	514	R 55,10,00,000	R ...	R ...
Army . . .	75A	Abstract Account of Receipts . . .	518	...	8,26,43,223	...
" . . .	75B	Ditto ditto of Charges . . .	519	...	...	53,42,77,643
" . . .	75C	Detailed Account of Receipts . . .	520 to 525	...	...	...
" . . .	75D	Detailed Account of Charges . . .	526 to 574	...	...	...
Marine . . .	76A	Receipts . . .	583	...	14,88,019	...
" . . .	76B	Expenditure . . .	583 & 584	...	...	82,62,152
Military Engineer Services. . .	77	Receipts . . .	586	...	58,62,501	...
" " . . .	77A	Expenditure . . .	587	...	...	4,69,27,726
" " . . .		Details of Expenditure on—				
" " . . .	77B	Works . . .	589	2,28,19,653	...	...
" " . . .	77C	Standing Charges . . .	591	1,76,35,189	...	...
" " . . .	77D	Establishment . . .	592	61,87,072	...	...
" " . . .	75	Transfer to Military Reserve Fund . . .	514	...	...	13,41,222
		Total . . .		...	3,98,08,743	59,08,08,743
Military Reserve Fund	77E	Appropriation to Military Reserve Fund . . .	594	...	13,41,222	...

No. 75.—GENERAL SUMMARY OF MILITARY SERVICES during the year ended 31st March 1930.

	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.
	£	£	£
ARMY—			
Part A—Standing Army	50,30,15,826	3,23,99,997	47,05,46,829
Part B—Auxiliary and Territorial Forces	79,08,272	30,319	78,77,923
Part C—Royal Air Force	2,34,23,515	2,12,877	2,32,10,668
TOTAL ARMY	53,42,77,643	3,26,13,223	50,16,34,420
Marine	52,62,152	14,83,019	67,79,133
Military Engineer Services	69,27,726	56,82,501	4,12,45,225
Transfers to Military Reserve Fund	1,00,000	...	13,41,222
TOTAL	59,02,11,526	3,90,1,743	55,10,00,000

XXXVI and 48—Army.

Army accounts are naturally concerned primarily with expenditure, any revenue that accrues being incidental only and forming an insignificant set-off against military charges. The fact is fully recognised in the system of accounts which now prevails. Army expenditure is distributed over a number of main heads, as far as possible according to the services to whose maintenance it is devoted. This plan is also followed in the case of revenue, which is credited to receipt heads numbered to correspond with the expenditure heads.

2. The Army transactions are primarily classified under 'A—Standing Army', 'B—Auxiliary and Territorial Forces' and 'C—Royal Air Force', the first being sub-divided into main Heads which are detailed in Accounts Nos. 75-A and 75-B. The second and the third Heads have been opened with a view to showing these charges separately from those of the 'Standing Army'.

3. Prior to 1921-22, the Army transactions were classified under two main Divisions, Effective and Non-Effective, the former being sub-divided into eighteen Grants and the latter into two Grants. The system of accounting then in force was directed mainly to recording the cash expenditure and cash receipts under the several Heads, and no attempt was made to allocate the expenditure of the value of stores consumed to the various services of the Army. A system of accounting was introduced with effect from 1921-22 to show, as far as possible, the true cost of the various services inclusive of stores consumed. This system has, however, been abandoned and a reversion has been made to the cash basis system with effect from 1927-28. No distribution over the several main heads of the cost of stores consumed has therefore been made in the body of these accounts. Under the cost accounting system the transactions relating to the movements of stores were exhibited under the respective service heads but, as the heads relating to stores transactions have, from 1st April 1927, been eliminated from the accounts owing to the introduction of the cash basis system, a separate statement showing the value of opening and closing balances of stores and their movements has been attached to these accounts as appendix I.

In order that the total cost of maintaining the various services and departments of the Army may also be available in one place as in previous years, another statement showing the expenditure (including the value of stores issued and services rendered) incurred in India on those services and departments is published as Appendix II to these accounts.

4. The expenditure on buildings, roads, defence and other works for the Army is brought to account under the head '50-Military Engineer Services.' The works transactions of the Royal Air Force and those of the Army Ordnance Factories and Military Farms are, however, being recorded under Head '48-Army' with a view to the exhibition in one place of the entire transactions in connection therewith.

5. The transactions are set forth in abstract under the several Army 'Heads' in Accounts Nos. 75-A and 75-B for receipts and expenditure respectively. These accounts are followed by detailed accounts 75-C and 75-D for receipts and expenditure, respectively, which give the figures Head by Head under the principal descriptive headings. A brief description of each of the Heads is given below:—

Transactions in India.**Part A.—Standing Army.**

HEAD I. *Fighting Services.*—This is the most important head, covering all charges in connection with pay and allowances and incidental and miscellaneous expenses of the various fighting units constituting the standing Army of India.

K.—Military Receipts and Services.

HEAD II. *Administrative Services.*—Under this head are recorded the charges connected with the various ancillary units and other subsidiary establishments maintained for the service of the Army in India. These consist chiefly of the cost of military training and education of soldiers, British and Indian; of the supervision and working of military hospitals, Supply Companies and Depôts, Remount Depôts and Arsenal; of the cost of Military Account and Audit Offices, including the office of the Military Accountant General; of the pay and allowances of chaplains, priests and ministers of religion attached to the Army and other miscellaneous charges such as the administration of cantonments, cost of recruiting staff, etc.

HEAD III. *Manufacturing Establishments.*—Charges relating to the several manufacturing establishments of the Army are brought to account under this head. They comprise mainly expenditure on account of medical store depôts, factories and farms, etc., which supply medical stores and produce munitions of war, equipment, fodder, etc., for the Army.

HEAD IV. *Army Headquarters, Staff of Commands, etc.*—This Head practically corresponds to the head 'General Administration' on the civil side and records chiefly the cost of the Army Headquarters, including the Commander-in-Chief and his staff, the Headquarters staff of the Military Commands and of the Districts and Brigades. The cost of the Army Department and the Military Finance Department of the Government of India Secretariat is, however, charged to the Department under 'General Administration.'

HEAD V. *Purchase and sale of stores, equipment and animals.*—This Head is intended for the reception of charges connected with the purchase of varieties of military stores, including animals, required for the Army.

HEAD VI. *Special Services.*—The charges brought to account under this Head relate to special campaigns, missions and other extraordinary measures debitable to Indian Revenues. The extra expenditure only connected with these measures is debited to this Head.

HEAD VII. *Transportation, Conservancy, Hot Weather Establishments, etc.*—The charges under this Head consist mainly of the expenditure in connection with the movement of troops and stores, travelling allowances and sea passages on account of officers and others conservancy and hot weather establishments, etc. Certain miscellaneous charges such as compensation for losses, etc., are adjusted under this head.

HEAD VIII. *Non-Effective Charges.*—Non-effective charges consist in the discharge of liabilities in connection with individuals who no longer serve in the Army, and are practically restricted to the payment of pensions and gratuities: but rewards for military services which frequently involve disbursements to officers and men actually serving in the Army are on account of their general similarity to pensions and gratuities, also classified as non-effective charges.

The two main classes of pensions are: (1) retired, wound and invalid pensions and (2) family pensions. Pension contributions in respect of officers and others recovered from the Colonial and Foreign Governments are credited as Army receipts. Rewards for Military services include besides the cost of decorations, medals, etc., the cost of annuities and gratuities granted for meritorious services.

Part B.—Territorial and Auxiliary Forces.

All charges (except conservancy charges which are adjusted under Part A Head VII) relating to the Territorial and Auxiliary Forces, including the cost of supervision at Army Headquarters and at Headquarters of Commands and Districts are debited to this head.

Part C.—Royal Air Force.

The charges under this Part cover all expenditure upon supervision, maintenance, equipment, buildings, etc., of the Royal Air Force.

Transactions in England.

The bulk of the outlay in England is debited to Heads I, II, III, V, VII and VIII and Part C. Under Head I there are heavy charges on account of payments to the Home Government in connection with disbursements made by the War Office in respect of His Majesty's British Forces serving in India; and further outlay in the shape of furlough and other allowances paid to officers and men in England. Furlough and leave allowances of Indian Army Service Corps, Medical, Veterinary and Ordnance Officers and of Civilians employed in the various departments of the Army appear mainly under Head II. The expenditure under Head III represents mainly the cost of medical, ordnance, clothing, etc., stores purchased for Medical, Store Depôts and Factories. The value of stores purchased for the mechanical transport and arsenals and clothing depôts, etc., is exhibited under Head V. The value of clothing and ordnance stores brought to India by troops is also adjusted under Head V. The charges under Head VII mainly consist of outlay on the conveyance of troops to India. Contribution to the Imperial Government in respect of Military charges for Aden has also been shown under this head. The heavy charges under Head VIII 'Non-effective Charges' relate chiefly to pensions of European officers and soldiers who have served in India and their families. There are heavy charges under Part C on account of payments made to the Air Ministry and marriage allowances and allotments paid in respect of Royal Air Force personnel serving in India and on account of stores for aviation purposes purchased for India.

Heavy receipts in England occur chiefly under Heads VII and VIII. A contribution of £130,000 on account of the extra cost of the transport of troops due to the introduction of short service in the British Army is credited to Head VII. Subscriptions to the Indian Military Service Family Pension Fund, when received in England, and contributions paid by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc., are taken to Head VIII.

No. 75A.—ABSTRACT ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930.

HEAD OF RECEIPTS.	INDIA.	ENGLAND.	ENGLAND.	TOTAL INDIA AND ENGLAND.
			sterling first converted into Rs. at £1=Rs. 13½ and then Exchange added.	
	Rs.	£.	Rs.	Rs.
Part A.—Standing Army—				
I.—FIGHTING SERVICES . . .	7 68,502	42,684	5,74,794	13,43,286
II.—ADMINISTRATIVE SERVICES . . .	12,30,413	2 6	41,072	12,72,286
III.—MANUFACTURING ESTABLISHMENTS.	2,02,592		1,03	2,20,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2962	123	1,649	4,611
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS . . .	1,36,55,543	68,355	9,18,460	1,45,74,017
VI.—SPECIAL SERVICES	3,404	3,097	41,732	45,136
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	35,24,204	137,820	18,51,627	53,75,931
VIII.—NON-EFFECTIVE RECEIPTS . .	28,26,682	501,082	67,83,048	95,64,730
TOTAL PART A.—STANDING ARMY . .	2,22,15,908	757,402	1,01,84,089	3,23,99,997
Part B.—Auxiliary and Territorial Forces	30,349	...	...	30,349
Part C.—Royal Air Force	1,94,188	1,389	18,660	2,12,877
GRAND TOTAL	2,24,40,445	758,791	1,02,02,778	3,26,43,223

No. 75-B.—ABSTRACT ACCOUNT of ARMY CHARGES for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.	ENGLAND.	ENGLAND.	TOTAL.
			Sterling first converted into Rs. at £1=Rs. 13½ and then Exchange added.	
	R	£	R	R
Part A.—Standing Army—				
(Pay and allowances and other miscellaneous expenditure) —				
I.—FIGHTING SERVICES . . .	15,98,42,959	2,890,392	3,61,62,553	19,80,05,512
II.—ADMINISTRATIVE SERVICES . . .		327,374	44,00,878	6,86,71,681
III.—MANUFACTURING ESTABLISHMENTS . . .	2,43,77,348	599,782	80,70,721	3,24,48,069
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC. . . .	2,00,87,735	96,094	12,92,274	2,13,80,059
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS . . .	4,80,13,727	1,216,081	1,63,51,743	6,43,65,470
VI.—SPECIAL SERVICES . . .	10,791	12	168	10,959
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,36,82,160	825,156	1,10,80,807	3,47,62,967
VIII.—NON-EFFECTIVE CHARGES . . .	3,54,12,431	3,712,122	4,98,88,698	8,53,01,129
TOTAL PART A.—STANDING ARMY . . .	37,56,97,989	9,466,963	12,72,47,837	50,29,45,826
Part B.—Auxiliary and Territorial Forces.	79,08,272	...	...	79,08,272
Part C.—Royal Air Force	1,06,51,761	949,233	1,27,71,794	2,34,23,545
TOTAL ARMY CHARGES	39,42,58,012	10,416,196	14,00,19,631	58,42,77,643

K.—Military Receipts and Services.

No. 75-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930.

Head of Receipts.	Receipts during 1929-30.
<p style="text-align: center;">PART A.</p> <p style="text-align: center;">Receipts under Head I—Fighting Services.</p> <p style="text-align: center;">RECEIPTS IN INDIA.</p> <p>Forces in India, proper and Burma—</p> <p>Receipts on account of Indian units on Colonial Service</p> <p>Miscellaneous Receipts</p> <p style="text-align: right;">TOTAL</p>	
	R
	8,78,355
	8,90,177
	7,68,592
<p style="text-align: center;">RECEIPTS IN ENGLAND.</p> <p>Amount received from the Imperial Government in respect of :—</p> <p>Capitation rate payable on account of Indian Regiments lent for service in the Colonies</p> <p>Voyage pay of officers moved in Imperial interests</p> <p>Adjustment of advances for 1928-29 on account of :—</p> <p>Marriage Allowances and allotments</p> <p>Consolidated clothing allowances: balance, second half of 1927-28, first half of 1928-29, less advance of £2,000 in 1928-29</p> <p>Other Receipts:</p> <p>Discharge purchase money</p> <p>Pension Act contributions in respect of British Soldiers employed in Civil Departments</p> <p>Recoveries of over-issues in previous years of pay, etc.</p> <p>Recoveries of over payments. Leave allowances paid by Non-Military Departments</p> <p style="text-align: right;">TOTAL RECEIPTS IN ENGLAND</p>	
	5,08,157
	6,827
	13,48,286

No. 73-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.	Receipts during 1929-30.
Receipts under Head II—Administrative Services.	
RECEIPTS IN INDIA.	
Receipts of Educational Institutions	3,60,389
Indian Army Service Corps Receipts	45,847
Remount Depôts and Breeding Operations—Receipts	51,002
Indian Army Veterinary Corps—Receipts	1,408
Indian Army Ordnance Corps—Receipts	17,034
Mental colleges and schools	532
Central Disposals Organisation—Receipts . . . . .	...
Medical Services—	
Hospital stoppages from officers	2,84,064
Credits for services rendered	81,135
Miscellaneous Receipts	21,622
Sale proceeds of X-Ray Stores in charge of Military Hospital	348
Military Accounts Offices—Receipts	31,805
Ecclesiastical Establishments—Receipts	35
Administration of Cantonments—Receipts	3,80,496
Miscellaneous Services under the Master General of Ordnance—Receipts	1,857
Miscellaneous Services under the Adjutant General in India—Receipts	1,465
TOTAL RECEIPTS IN INDIA	12,80,914
RECEIPTS IN ENGLAND.	
Educational Establishments :—	
Fees, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst	115
Recoveries of over-issues in previous years of pay, etc.—	
Educational	91
Arsenals	326
Medical	799
Miscellaneous Services	8
Hospital Stoppages recovered from officers on leave	580
Contribution by the Imperial Government for the year 1929-30 in respect of the Military Attaché at Meshed	950
Recoveries of over payments—Medical Services	17
Recoveries of over payments—Military Accounts Officers	181
TOTAL RECEIPTS IN ENGLAND	3,067
Ditto converted into Rs. at £1 = Rs. 13½	-40,891
Exchange on ditto	481
TOTAL RECEIPTS UNDER HEAD II—ADMINISTRATIVE SERVICES	12,72,286

K.—Military Receipts and Services.

No. 75-C.—DETAILED ACCOUNTS of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.		Receipts during 1929-30.
Receipts under Head III—Manufacturing Establishments.		R
RECEIPTS IN INDIA.		
Medical Store Depôts and Workshops—Receipts		13,570
Indian Army Service Corps—Receipts		6,166
Ordnance and Clothing Factories—Receipts		25,789
Grass Farms—Receipts		1,57,760
Dairy Farms—Receipts		57
TOTAL RECEIPTS IN INDIA		2,03,592
RECEIPTS IN ENGLAND.		
Ordnance and Clothing Factories:	High Commissioner.	
Sale of unserviceable stores	£ 1,222	
Miscellaneous	£ 2	
TOTAL RECEIPTS IN ENGLAND £		924
Ditto converted into Rs. at £1 = Rs. 13½		10,316
Exchange on ditto		92
TOTAL RECEIPTS UNDER HEAD III—MANUFACTURING ESTABLISHMENTS		2,20,000
Receipts under Head IV—Army Headquarters, Staff of Commands, etc.		
RECEIPTS IN INDIA		
Miscellaneous Receipts		2,962
RECEIPTS IN ENGLAND.		
	Secretary of State.	High Commissioner.
	£	£
Recoveries of over-issues in previous years of pay, etc.	16	16
Recoveries of overpayments		107
Total Receipts in England	16	123
Ditto converted into Rs. at £1 = Rs. 13½		1,637
Exchange on ditto		12
TOTAL RECEIPTS UNDER HEAD IV—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.		4,611
Receipts under Head V—Purchase and sale of stores, equipment and animals.		
RECEIPTS IN INDIA.		
B.—Indian Army Service Corps—		
Proceeds of sale of surplus, obsolete and condemned stores		5,20,093
Recoveries on account of value of stores issued on payment to His Majesty's Imperial Government and other Departments.		4,26,554
Recoveries on account of value of stores issued on payment to officers and other ranks		16,60,518
Recoveries on account of work done in Mechanical Transport workshops for non-Military Departments		10,730
C.—Recount Depôts and Breeding Operations—Receipts		2,50,718
E.—Indian Army Ordnance Corps—		
Proceeds of sale of surplus, obsolete and waste ordnance and clothing stores		13,91,819
Recoveries on account of value of ordnance and clothing stores issued on payment to His Majesty's Imperial Government and other Departments		40,77,360
Recoveries on account of value of ordnance and clothing stores issued on payment to officers and other ranks		50,55,985
Recoveries on account of work done in Arsenal Workshops for non-Military Departments		46,741
Miscellaneous (including hire of tents)		1,85,532
L.—Miscellaneous services under Master General of ordnance		18
TOTAL RECEIPTS IN INDIA, carried over		1,36,55,548

No. 75-C.—DETAILED ACCOUNTS of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.			Receipts during 1929-30.
Total Brought forward			R 1,36,55,548
RECEIPTS IN ENGLAND			
Stores brought from India with Troops :—	Secretary of State	High Commissioner.	Total.
Clothing	£ 239	£	£ 239
Ordnance	40,344		40,344
Sale of unserviceable stores.		27,168	27,168
Fines and Penalties recovered from Contractors		50	50
Miscellaneous		554	554
Total Receipts in England	40,583	27,772	68,355
Exchanged into Rs. at £1 = Rs. 13½			9,11,401
Exchanged on ditto			7,068
TOTAL RECEIPTS UNDER HEAD V—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS.			1,45,74,017
Receipts under Head VI Special Services.			
Miscellaneous Receipts			3,404
RECEIPTS IN ENGLAND.			
Secretary of State.			
Recoveries and adjustments of payments in previous years to surplus officers of the Indian Army		£	3,097
Ditto converted into Rs. at £1 = Rs. 13½			41,297
Exchange on ditto			435
TOTAL RECEIPTS UNDER HEAD VI—SPECIAL SERVICES			45,126
Receipts under Head VII—Transportation, Conservancy, Hot Weather Establishments, etc.			
RECEIPTS IN INDIA.			
Transportation—Receipts			7,52,432
Conservancy, Hot Weather Establishments, etc.—Receipts			4,837
Miscellaneous Receipts			27,67,185
TOTAL RECEIPTS IN INDIA			35,24,304
RECEIPTS IN ENGLAND.			
Amount received from the Imperial Government in respect of :—	Secretary of State.	High Commissioner.	Total.
Contribution towards cost of transport of troops	£ 130,000	£	£ 130,000
Miscellaneous receipts in connection with transport of troops	1,743		1,743
Miscellaneous receipts in connection with concession passages	5,510		5,510
Other Miscellaneous receipts	110		110
Recovery of over payments		457	457
TOTAL RECEIPTS IN ENGLAND	£ 137,363	457	137,820
Ditto converted into Rs. at £1 = Rs. 13½			18,37,596
Exchange on ditto			14,031
TOTAL RECEIPTS UNDER HEAD VII			53,75,931

No. 75-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.		Receipts during 1929-30.		
Speceipts under Head VIII—Non-effective Services.		R		
RECEIPTS IN INDIA.				
Rewards for Military Services (Medals, etc., supplied on payment)	.	96,374		
Subscriptions towards Indian Military Service Family Pensions	.	6,00,967		
Miscellaneous Receipts	.	21,29,341		
TOTAL RECEIPTS IN INDIA		28,26,682		
RECEIPTS IN ENGLAND.				
	Secretary G.	High Commis- sioner	Total.	
Recoveries from the War Office in respect of Retired pay, etc., of Indian Troops, etc., lent to it	2,40,344	5,10,111	7,50,455	
Subscriptions towards Indian Military Service Family Pensions	2,08,003	1,00,2	2,08,005	
Other Pensionary contributions	1,00,2	7	1,00,9	
Recoveries from Civil Revenues in respect of Pensions charged thereto in previous years	176,282	...	176,282	
Adjustment of over-issues and miscellaneous receipts	4,228	...	4,228	
Miscellaneous	...	8,905	8,905	
TOTAL RECEIPTS IN ENGLAND		486,809	14,273	501,082
Ditto converted into Rs. at £1 = Rs. 18½				66,81,094
Exchange on ditto				56,954
TOTAL RECEIPTS UNDER HEAD VIII NON-EFFECTIVE SERVICES				95,64,780
Part B.—Auxiliary and Territorial Forces.				
RECEIPTS IN INDIA.				
Miscellaneous Receipts				80,361
Fractional differences				—12
TOTAL RECEIPTS UNDER PART B.—AUXILIARY AND TERRITORIAL FORCES				80,349
Part C.—Royal Air Force.				
RECEIPTS IN INDIA.				
Proceeds of sale of surplus and obsolete stores				18,911
Recoveries on account of value of stores issued on payment to His Majesty's Imperial Govern- ment and other Departments				68,546
Recoveries on account of value of stores issued on payment to officers and other ranks				63,488
Credits for services rendered				2,959
Rent of buildings				22,307
Rent of furniture				1,641
Miscellaneous Receipts				14,317
Fractional differences				—6
TOTAL RECEIPTS IN INDIA, carried over				1,04,188

No. 75-C. --DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930—*concl'd.*

Head of Receipts.			Receipts during 1929-30.
Brought forward			R 1,94,188
RECEIPTS IN ENGLAND.			
	Secretary of State.	High Commis- sioner.	Total
	£	£	£
Stores brought from India with airmen			
Clothing	26	...	269
Ordnance	1	...	1
Consolidated clothing allowance for airmen returning from India	652	..	652
Miscellaneous receipts	332	135	467
TOTAL RECEIPTS IN ENGLAND	1,254	135	1,389
Ditto converted into Rs. at £1 = Rs. 13½			18,526
Exchange on ditto			163
TOTAL RECEIPTS UNDER PART C.—ROYAL AIR FORCE			2,12,877

No. 75-D --DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930.

	A.—Forces in India proper and Burma	B.—Units serving in the Colonies.	Total.
	R	R	R
Head I.—A.—I. Fighting Services.			
(Pay and Allowances and other Miscellaneous Expenditure)			
Summary.			
Charges in India.			
(a) British Cavalry	45,20,024	...	45,20,024
(b) Indian Cavalry	84,07,989	...	84,07,989
(c) Royal Horse Artillery . . . . .	...	...	13,34,377
(d) Royal Field Artillery	1,17,95,532	...	1,17,95,532
(e) Pack Artillery	47,45,315	...	47,45,315
(f) Medium Artillery	24,49,466	...	24,49,466
(g) Heavy Artillery	6,26,476	...	6,26,476
(h) Training Centres and Depôts, Artillery	8,44,533	...	8,44,533
(i) Engineers	53,69,926	...	53,69,926
(j) Pioneers	32,70,310	...	32,70,310
(k) British Infantry	5,34,26,102	...	5,34,26,102
(l) Indian Infantry	4,91,10,115	3,95,555	4,95,05,670
(m) Royal Tank Corps	25,07,966	...	25,07,966
(n) Indian Signal Corps	64,66,947	...	64,66,947
(o) Reservists	26,72,595	...	26,72,595
Head I.—A.—II. Miscellaneous.			
(a) Governor General's Body Guard	1,11,073	...	1,11,073
(b) Officers with King's Commissions unemployed or under training for the Indian Army.	4,33,753	...	4,33,753
(c) Leave allowances paid by non-Military Department	13,54,909	...	13,54,909
Debit—Amount recoverable from His Majesty's Imperial Government on account of Recruiting Staff.	4	...	4
TOTAL HEAD I	15,94,47,404	3,95,555	15,98,42,959

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

			Total.
			R
Charges in India Brought forward			15,98,42,950
Charges in England.			
	Secretary of State.	High Commissioner.	Total.
	£	£	£
Payments to the War Office in respect of His Majesty's British Forces serving in India for the year 1929-30	1,400,000		1,400,000
Discharge Gratuity and Deferred Pay			
Payments to the War Office for the year 1929-30	54,000		
Adjustment for the year 1928-29	2,035		
Payments to Non-commissioned Officers, etc., formerly on the India Unattached List	445		
	57,480	...	57,480
Indian Regiments serving in the Colonies. Refund of over advance in respect of year 1928-29	1,021		1,021
Furlough allowances of British Regiments serving in India	161,844		161,844
Pay and allowances, etc., of British Soldiers attending vocational courses	28,320	...	28,320
Furlough allowances—			
Indian Army: Regimental	260,416	...	260,416
National Health Insurance:			
	£		
Advances for year 1929	29,700		
Advances for year 1930	9,900		
Balance for year 1928	320		
	39,920	...	39,920
Unemployment Insurance:			
	£		
Contribution for the year 1929-30	104,000		
Adjustment for the year 1928-29	12,924		
	116,924	...	116,924
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)	119,760		119,760
Marriage Allowances and Allotments:			
	£		
British Troops	359,655		
Indian Army	21,880		
	411,465		411,465
Bounties to British Troops for extension of service			
Consolidated clothing allowances (balance, second half of 1927-28, first half of 1928-29, less advance of £ 1,000 in March 1929)	455	...	455
Pay and allowances of Second Lieutenant on appointment	5,914	...	5,914
Fighting Units: Miscellaneous	1,109	...	1,109
Leave allowances paid by Non-Military Departments	...	82,714	82,714
Total Charges in England	2,607,678	82,714	2,690,392
Ditto converted into Rs at £1 = Rs. 13½			3,58,71,883
Exchange on ditto			2,90,670
TOTAL CHARGES UNDER HEAD I—FIGHTING SERVICES			19,60,45,512

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	A.—FORCES IN INDIA							
	British Cavalry.	Indian Cavalry.	Royal Horse Artillery.	Royal Field Artillery.	Pack Artillery Brigades.	Medium Artillery Brigades.	Heavy Artillery.	Training Centre Artillery Depôts.
	₹	₹	₹	₹	₹	₹	₹	₹
Head I.—A.—I. Fighting Services.								
Pay and allowances (including avcs, forage and other allowances) of officers with King's Commissions.	8,88,540	20,38,916	1,88,578	22,08,495	13,10,723	4,17,076	1,00,244	2,05,203
Pay and allowances (including messing allowances and allowances for families) of British soldiers.	24,66,94		8,02,502	71,64,537	7,88,497	14,18,061	2,28,812	1,08,219
Pay and allowances (including money allowances) of Indian officers and all other ranks including civilians	14,693	37,61,045	1,21,854	6,80,310	19,00,121	3,37,730	31,343	3,00,159
Pay and allowances (including money allowances) of Indian Reservists.			...	...	...	...	...	...
Pay and allowances of other reservists.	...	...	...	...	...	...	...	...
Pay and allowances (including money allowances) of followers.	2,33,104	8,05,940	84,495	5,24,056	1,84,845	63,850	7,702	44,480
Money compensation in lieu of rations to British troops.	3,993	...	2,145	14,055	2,858	1,924	569	108
Money compensation in lieu of rations to Indian troops and followers.	151	18,613	376	4,354	16,574	970	153	2,960
Kit and clothing allowances for British troops.	3,16,326	...	83,129	7,34,158	76,267	1,43,010	31,680	4,338
Kit and clothing allowances for Indian troops and followers	4,882	5,02,905	12,859	1,09,413	2,98,737	32,360	9,082	56,204
Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve.	967	..	123	3,701	1,522	315	210	15
Deferred pay to Indian troops	..	1,39,204	5,580	68,108	83,712	5,458	5,014	10,115
Miscellaneous	88,045	2,41,906	24,219	1,94,350	1,10,483	82,822	17,982	22,826
Total Fighting Services	45,20,024	84,07,889	13,84,377	1,17,95,522	47,45,315	24,49,468	1,26,476	8,44,583

for the year ended 31st March 1930—*contd.*

PROPER AND BURMA.								B.-Indian Units servi g in the Colonies.	
Engineers.	Pioneers.	British Infantry.	Indian Infantry.	Royal Tank Corps.	Indian Signal Corps.	Reservists.	Total.	Indian Infantry.	Total.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
11,37,114	11,59,079	85,78,077	1,53,63,029	6,82,843	14,91,700	7,23,383	3,75,48,769	1,11,981	3,76,55,630
4,58,997	...	3,93,57,810	...	...	29,69,454	511	5,68,71,975	...	5,68,71,975
28,71,581	16,46,979	5,00,...	2,60,16,621	...	12,72,787	6,434	3,95,94,003	2,31,281	3,98,25,287
...	...	...	...	...	...	16,94,950	16,94,950	...	16,94,950
...	...	...	...	...	...	11,856	11,856	...	11,856
1,28,795	53,487	9,43,073	10,53,161	93,062	1,66,032	4,209	41,02,367	11,297	41,13,664
11,574	...	68,552	...	4,402	10,314	300	1,27,294	...	1,27,294
18,676	10,809	9,409	2,07,385	18	6,577	250	2,91,978	38	2,92,016
20,194	...	43,31,001	...	1,32,259	2,30,851	116	61,03,379	...	61,03,379
3,21,982	2,47,645	1,08,746	39,18,359	6,304	1,51,672	71,465	58,55,055	29,247	58,84,302
...	...	19,999	...	127	3,433	...	29,445	...	29,445
97,139	72,968	23,982	14,80,223	...	38,438	...	20,32,436	177	20,32,613
3,08,871	79,449	7,76,076	10,66,437	50,640	1,20,856	1,54,121	32,89,166	11,701	33,00,867
53,69,926	32,70,310	5,34,26,102	4,91,10,115	25,07,986	64,66,947	23,72,565	15,75,47,673	3,95,555	15,79,43,228

K.—Military Receipts and Services.

S W

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Governor General's Body Guard.	Sundry Items.	Total.
	R	R	R
Head I-A. II. Miscellaneous.			
Pay and allowances (including pay, forage and other allowances) of officers with King's Commissions.	30,293	...	30,293
Pay and allowances (including money allowances) of Indian officers and other ranks.	42,694	...	42,694
Pay and allowances (including money allowances) of Indian followers.	13,075	...	13,075
Money compensation in lieu of rations to Indian troops . .	296	...	296
Kit and clothing allowances for Indian troops and followers .	13,919	...	13,919
Hospital charges—Pay and allowances of Medical officers, sub-assistant surgeons, veterinary assistants and other hospital establishments	4,821	...	4,821
Deferred pay to Indian troops . . . . .	...	...	1,177
Miscellaneous . . . . .	...	...	4,768
Officers with King's Commissions unemployed or under training for the Indian Army—	...	...	...
Pay and allowances of officers with King's Commissions . .	...	4,33,753	4,33,753
Leave allowances paid by non-Military Department . . . .	...	13,54,809	13,54,809
<i>Deduct</i> —Amount recoverable from His Majesty's Imperial Government on account of recruiting staff.	...	4	4
Total Head I A.—II	1,11,473	17,88,658	13,94,731

Main Head II—Administrative Services.

Charges in India.

Summary.

	R
A.—(i) Educational and Instructional Establishments	30,40,308
(ii) Army Education	33,99,996
B.—Indian Army Service Corps	1,76,56,838
C. Remount Depôts and Breeding Operations	37,75,261
D.—Indian Army Veterinary Corps	6,1,179
E.—Indian Army Ordnance Corps	65,37,720
F.—Medical Colleges and Schools	2,23,304
G.—Central Disposals Organisation	11,068
H.—Medical Services	1,48,15,767
I.—Military Accounts Offices	1,07,92,805
J.—Ecclesiastical Establishments	4,46,028
K.—Administration of Cantonments	11,76,902
L.—Miscellaneous Services under the control of the Master-General of Ordnance	10,58,558
M.—Miscellaneous Services under the control of the Adjutant General in India	19,43,133
N.—Miscellaneous Services under the control of the Chief of the General Staff	1,07,995
TOTAL CHARGES IN INDIA CARRIED OVER	6,42,70,738

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Secretary of State.	High Commiss- sioner.	Total.	H
	£	£	£	
Charges in India Brought forward				6,42,70,788
Charges in England.				
Educational and Instructional charges :				
Furlough allowances	7,027	...	7,027	
Miscellaneous expenditure	52,312	...	52,312	
Medical Services :				
Furlough allowances—Royal Army Medical Corps	12,355	...	12,355	
Furlough allowances—Indian Medical Service and other medical personnel	51,501	..	51,501	
Sterling overseas pay—Indian Medical Service	30,790	...	20,790	
Pay, etc., of Lieutenants on appointment to the Indian Medical Service	8,697	...	8,697	
Cost of medical treatment of officers on leave	4,058	...	4,058	
Sterling overseas pay	..	10	10	
Miscellaneous expenditure	564	...	564	
Veterinary :				
Furlough allowances—Royal Army Veterinary Corps	2,919	...	2,919	
Arsenals :				
Furlough allowances—Indian Army Ordnance Corps etc.	32,507	...	32,507	
Miscellaneous expenditure	959	...	959	
Supply and Transport :				
Furlough allowances—Indian Army Service Corps	65,724	...	65,724	
Miscellaneous expenditure	8,051	...	8,051	
Army Education :				
Leave salaries and deputation pay	..	2,206	2,206	
Miscellaneous : study allowances of an officer	...	47	47	
Sterling overseas pay	...	1,311	1,311	
Indian Army Service Corps :				
Establishment of the Mechanical Transport Adviser	...	398	398	
Remount Depôts etc :				
Stores for India	...	1,285	1,285	
Military Accounts Offices :				
Leave salaries and deputation pay	...	15,506	15,506	
Sterling overseas pay	...	8,355	8,355	
Miscellaneous—Study Allowances of officers and maintenance and treatment of an officer by the Seamen's Hospital Society, etc.	...	115	115	
Ecclesiastical Establishments :				
Leave salaries and deputation pay	...	253	253	
Sterling overseas pay	...	1,566	1,566	
Administration of Cantonments :				
Leave salaries and deputation pay	...	9,997	9,997	
Miscellaneous Administrative Services :				
Furlough allowances	5,349	...	5,349	
Miscellaneous expenditure	2,859	...	2,859	
TOTAL CHARGES IN ENGLAND	£ 285,735	41,639	327,374	
Ditto converted into Rs. at £1 = Rs. 13½				43,64,991
Exchange on ditto				25,882
TOTAL CHARGES UNDER HEAD II				6,86,71,681

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Minor			
	(a)	(b)	(c)	(d)
	Inspector of Physical Training and Command Physical Training Staff.	Army School of Physical Training, Ambala.	Staff College, Quetta.	Small Arms Head Quarters Staff
	R	R	R	R
Main Head II.—Administrative Services.				
SUB-HEAD A(1)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.				
(Under the control of the Chief of the General Staff.)				
Detailed Heads—				
Pay and allowances (including eye, forage and other allowances) of Officer students . . . . .	...	...	4,36,750	...
Pay and allowances (including eye, forage and other allowances) of Officers with King's Commission	38,914	...	2,148	42,021
Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students	8,814	38,841	22,980	...
Pay and allowances (including extra duty pay and money allowances) of Indian Officers and all other ranks, including clerks, artificers and all other establishments, and money allowances for students	8,559	15,890	17,701	...
Pay and allowances of office establishments . . . . .	...	...	...	5,684
Money compensation in lieu of rations	228	558	97	...
Kit and clothing allowances	707	2,812	796	...
Incidental and miscellaneous expenses and allowances	3,489	5,977	59,474	...
Total Minor Heads (a) to (e)	55,714	1,24,300	7,57,246	48,255
MISCELLANEOUS.				
Detailed Heads—				
Annual Training Grant . . . . .	...	...	...	...
Grant for purchase of field-firing stores . . . . .	...	...	...	...
Artillery Target Grant . . . . .	...	...	...	...
Assault-of arms grant . . . . .	...	...	...	...
Total Miscellaneous . . . . .	...	...	...	...
Total Charges under Sub-Head A (1)	55,714	1,24,300	7,57,246	48,255

for the year ended 31st March 1930—*contd.*

Heads.

School, India.		(e)	(f)	(g)	(h)	(i)	(j)	Total.
(ii) Pachmarhi Wing.	(iii) Ahmednagar Wing.	Equitation School, Saugor.	Senior Officers' School, Belgaum.	School of Artillery, India.	The Royal Tank Corps School, Ahmednagar.	Army Signal School, Poona.	Miscellaneous.	
R	R	R	R	R	R	R	R	R
...	...	...	...	...	...	...	...	4,86,750
1,81,225	1,77,901	2,191	1,81,832	1,19,555	86,593	72,802	...	12,09,728
72,849	42,215	27,740	16,098	23,387	1,02,589	31,926	...	3,92,439
88,679	15,608	49,077	10,850	11,912	2,928	13,806	...	1,79,630
...	...	...	...	...	...	...	...	5,634
2,143	528	2,191	952	190	329	94	...	7,308
5,256	2,580	1,546	1,863	1,709	5,611	1,918	...	23,734
11,441	7,569	25,404	18,750	5,738	7,701	7,216	...	1,52,754
3,11,593	1,80,585	2,48,973	1,79,845	1,67,486	2,05,753	1,23,322	...	24,06,022
...	...	...	...	...	...	...	5,88,399	5,88,399
...	...	...	...	...	...	...	11,128	11,128
...	...	...	...	...	...	...	23,659	23,659
...	...	...	...	...	...	...	9,000	9,000
...	...	...	...	...	...	...	6,32,188	6,32,188
3,11,593	1,80,585	2,48,973	1,79,845	1,67,486	2,05,753	1,23,322	6,32,188	30,40,208

R.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Minor					
	(a) Supervising and Inspecting Staff			(b) Garrison, Regimental and Detachment Schools for British Troops.	(c) Garrison, Regimental and Detachment Schools for Indian Troops.	School
	(i) Army Head Quarters.	(ii) Com-mands.	(iii) Districts.			(i) Head-quar-ters.
Main Head II.—Administrative Services.	R	R	R	R	R	R
Sub-Head A (ii). ARMY EDUCATION (Under the control of the Chief of the General Staff)						
Detailed Heads—						
Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission	...	72,213	1,24,351	92,3 0	...	40,823
Pay and allowances (including syce, forage and other allowances) of Principal Chaplain, Medical Officer and Medical Establishments	...	...	...	...	...	...
Pay and allowances (including messing allowance and allowances for families) of British officers and messing and money allowances of students	...	4,023	1,826	...	...	10,633
Pay and allowances of School Masters, School Mistresses and pupil teachers	...	...	...	4,00,347	5,658	...
Pay and allowances of other Instructional staff (including fees)	...	...	...	...	...	...
Pay and allowances (including money allowances) of Indian Officers and all other ranks, including clerks and other establishments, and messing and money allowances of students	6,926	14,757	...	...	...	4,039
Money compensation in lieu of rations and cost of provisions purchased locally	...	8	516	1,165	...	103
Kit and clothing allowances	...	178	684	13,648	...	571
Miscellaneous	...	...	260	2,15,136	82,775	15,747
Total Minor Heads (a) to (z)	6,926	91,179	1,41,587	11,78,596	88,428	60,918
MISCELLANEOUS.						
Detailed Heads—						
British Army School scholarships	...	...	...	...	...	...
Books, Maps, Printing charges and technical equipment	...	...	...	...	...	...
Regimental Munshis	...	...	...	...	...	...
Language Rewards—						
(a) for British Officers and men	...	...	...	...	...	...
(b) for Indian Officers and men	...	...	...	...	...	...
Assistance to Unattached List ranks towards the education of their children	...	...	...	...	...	...
Central, District, Brigade and Army Headquarters Libraries	...	...	...	...	...	...
Pay and allowances of Officers studying in China, Japan, etc.	...	...	...	...	...	...
Fees and allowances of examiners (including allowances to official interpreters)	...	...	...	...	...	...
Board of Examiners	...	...	...	...	...	...
Donations, etc., to Educational Institutions	...	...	...	...	...	...
Total Miscellaneous	...	...	...	...	...	...
Total charges under Sub-Head A (ii)	6,926	91,179	1,41,587	11,78,596	88,428	60,918

for the year ended 31st March 1930—*contd.*

Heads

(d) of Education, Belgaum			(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	Total.
(a) British Wing.	(b) Indian Wing.	(c) Special Wing	Lawrence Royal Military School, Sanawar	Lawrence Military Asylum, Murla.	Lawrence Military Asylum, Mount Abu	Prince of Wales' Royal Indian Military College, Dehra Dun.	Kitchener's College, Nowgong	King George's Royal Military School, Jullundur.	King George's Royal Military School, Aurang- abad Serai.	Miscella- neous.	R
R	R	R	R	R	R	R	R	R	R	R	R
66,504	55,550	61,297	...	...	...	28,284	82,442	12,994	9,790	...	6,50,567
...	...	...	26,584	4,817	180	...	...	...	...	...	81,811
4,644	1,108	21,5	...	5,039	6,323	6,572	...	...	...	...	5,51,198
...	...	...	...	...	...	...	...	...	...	...	4,04,200
...	...	...	74,134	...	6,000	84,902	...	2,841	1,780	...	1,69,333
7,042	40,833	8,782	48,448	...	...	73,091	35,102	28,372	82,287	...	3,02,543
...	58	84	90,830	274	...	22	409	24,004	21,465	...	1,88,940
102	896	1,964	725	118	251	203	1,341	7,748	3,473	...	34,810
...	...	1,287	1,11,052	...	17,001	44,546	17,913	6,167	5,856	...	5,18,079
78,892	97,945	94,912	3,70,132	11,278	80,320	2,35,100	1,87,720	82,115	77,381	...	28,03,469
...	...	...	...	...	...	...	...	...	...	10,451	10,451
...	...	...	...	...	...	...	...	...	...	19,626	19,626
...	...	...	...	...	...	...	...	...	...	55,066	55,066
...	...	...	...	...	...	...	...	...	...	94,575	94,575
...	...	...	...	...	...	...	...	...	...	20,575	20,575
...	...	...	...	...	...	...	...	...	...	7,888	7,888
...	...	...	...	...	...	...	...	...	...	15,753	15,753
...	...	...	...	...	...	...	...	...	...	71,634	71,634
...	...	...	...	...	...	...	...	...	...	33,884	33,884
...	...	...	...	...	...	...	...	...	...	36,985	36,985
...	...	...	...	...	...	...	...	...	...	2,80,005	2,80,005
...	...	...	...	...	...	...	...	...	...	5,26,527	5,26,527
78,892	97,945	94,912	3,70,132	11,278	80,360	2,35,100	1,87,720	82,115	77,381	5,26,527	88,99,996

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Minor				
	(a) Supply Companies and Supply Depôts.	(b) Indian Army Service Corps Record Office.	(c) Indian Army Service Corps Training Establish- ment.	(d) School of Cookery.	(e) Animal Transport.
	R	R	R	R	R
Main Head II.—Administrative Services.					
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.					
(Under the control of the Quartermaster General.)					
Detailed Heads—					
Pay and allowances (including messing and money allowances) of students . . . . .	...	...	...	...	...
Pay and allowances (including syce, forage and other allowances) of Officers in King's Commission and Civilian Officers	19,21,082	72,687	11,495		10,14,448
Pay and allowances of Departmental Officers and British soldiers (including messing allowances and allowances for families)	14,88,870	16,240	2,977	13,041	3,39,480
Pay and allowances (including money allowances) of Indian Officers and all other ranks, Indian clerks, store-keepers, checkers, a tiffier, reservists and other establishments including menials	7,57,684	64,176	2,485	1,635	82,14,532
Pay and allowances (including money allowances) of followers	3,37,226	...	...	...	1,98,418
Temporary labour	2,35,697	...	...	...	...
Money compensation in lieu of rations	24,468	404	...	...	36,552
Kit and clothing allowances	50,614	439	...	377	4,74,082
Care-taking and custody	68,172	...	...	...	...
Miscellaneous	1,72,248	6,741	994	3,477	62,214
Loss of cash . . . . .	...	...	...	...	...
Military luncheons . . . . .	...	...	...	...	...
Deduct—Credits for services rendered by Government transport to Military Engineer Services and Royal Air Force . . . . .	...	...	...	...	15,355
Total Minor Heads	50,63,351	1,60,687	85,713	30,025	53,24,371
Total Sub-Head E.					

for the year ended 31st March 1930—*contd.*

Heads.

(f) Mechanical Transport Units.	(g) Mechanical Transport Depôts.	(h) Central Mechanical Transport Stores Depot.	(i) Technical Inspectors of Mechanical Transport.	(j) Mechanical Transport Workshop.	(k) Mechanical Transport Vehicle Reception Depot.	(l) Military Launches.	Total.
R	R	R	R	R	R	R	R
...	99,813	...	...	...	...	...	99,813
9,52,028	13,006	74,126	1,80,028	2,89,768	17,677	...	47,18,839
5,64,390	78,530	1,27,494	...	4,46,586	5,441	...	80,77,540
17,70,548	1,37,369	1,72,727	37,720	11,66,617	24,681	...	73,60,174
60,216	7,367	39,351	...	...	...	...	6,42,637
...	...	...	...	75,721	...	...	8,11,418
9,346	1,429	144	145	674	25	...	78,207
1,12,886	81,861	4,124	666	42,750	1,246	...	7,18,776
...	...	...	...	...	...	...	68,172
76,074	8,997	20,522	2,925	22,941	2,112	...	3,76,245
...
...	...	...	...	...	...	2,37,596	2,37,596
212	...	...	...	...	...	...	15,567
35,45,275	5,08,664	4,88,488	1,71,484	20,45,042	51,182	2,37,596	1,76,66,658
							1,76,66,858

K.—Military Receipts and Services.

3 x

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Main Head II.—Administrative Services.		R
SUB-HEAD C.—REMOUNT DEPÔTS AND BREEDING OPERATIONS.		
(Under the control of the Quartermaster General.)		
Minor Head (a) (i)—Remount Depôts—		
Detailed Heads—		
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		2,99,152
Pay and allowances (including messing allowance and allowances for families) of British soldiers		1,39,888
Pay and allowances (including money allowances) of Remount Squadron		58,194
Pay and allowances of stable and other establishments		3,90,250
Pay of temporary establishments, including daily labour		3,48,619
Pay and allowances of clerical and menial establishments		41,050
Money compensation in lieu of rations		2,701
Kit and clothing allowances		15,103
Repairs to <i>hacha</i> buildings, roads, drains, etc.		58,318
Miscellaneous		2,03,060
TOTAL MINOR HEAD (a) (i)		15,56,335
Minor Head (a) (ii)—Cultivation Farms—		
Detailed Heads—		
Pay and allowances of cattle and farm establishments		10,928
Pay of temporary establishments, including daily labour		5,15,242
Incidental and miscellaneous expenses		1,18,958
TOTAL MINOR HEAD (a) (ii)		6,15,128
TOTAL MINOR HEAD (a)		22,01,463
Minor Head (b)—Horse, Mule and Donkey Breeding Operations—		
Detailed Heads—		
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		1,42,808
Pay and Allowances (including messing allowance and allowances for families) of British soldiers		4,472
Pay and allowances of clerical and other subordinate establishments		2,86,774
Feed of animals		41,920
Maintenance of buildings		24,953
Miscellaneous		72,876
TOTAL MINOR HEAD (b)		5,78,798
TOTAL SUB-HEAD C.		27,75,261

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Main Head II.—Administrative Services.		R
SUB-HEAD D.—INDIAN ARMY VETERINARY CORPS.		
(Under the control of the Quartermaster General.)		
Minor Head (a)—Veterinary Hospitals—		
Detailed Heads—		
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		4,87,481
Pay and allowances (including messing allowance and allowances for families) of British soldiers		8,725
Pay and allowances (including money allowances) of Indian Officers and all other ranks including veterinary assistant surgeons and clerks		3,03,872
Pay and allowances of followers		20,763
Money compensation in lieu of rations		1,942
Kit and clothing allowances		25,800
Incidental and miscellaneous expenses		21,439
Total Minor Head (a)		8,50,091
Minor Head (b)—Army Veterinary Schools—		
Detailed Heads—		
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		30,900
Pay and allowances (including messing allowance and allowances for families) of British soldiers		2,934
Pay and allowances (including money allowances) of Indian Officers and all other ranks including clerks and other establishments		1,024
Money compensation in lieu of rations		105
Kit and clothing allowances		99
Incidental and miscellaneous expenses and allowances		591
Total Minor Head (b)		41,653
Minor Head (c)—Veterinary Record Office—		
Detailed Heads—		
Pay and allowances of officers with King's Commission . . . . .		...
Pay and allowances of clerks and other establishments		4,628
Incidental and miscellaneous expenses		908
Total Minor Head (c)		5,536
Minor Head (d) Fees and allowances, etc., for military students studying at the Punjab Veterinary College, Lahore, to qualify as Veterinary Assistant Surgeons of Indian Army Veterinary Corps—		
Fees and allowances, etc.		13,809
Total Sub-Head D.		9,11,179

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Main Head II.—Administrative Services.		R
SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS.		
* (Under the control of the Quartermaster General.)		
Minor Head (a) —Arsenals, Ordnance Depôts and Clothing Depôts—		
Detailed Heads—		
Pay and allowances of officers with King's Commission		7,96,729
Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)		22,07,089
Pay and allowances of artificers (British and Indian)		87,688
Pay and allowances of medical establishments		4,823
Pay and allowances (including money allowances) of Indian officers and Indian ranks, etc., (including tea, house, etc.)		3,38,393
Pay and allowances of clerical and menial establishments		5,18,656
Temporary labour (including temporary supervising and clerical establishment and miscellaneous labour)		21,56,823
Expenditure on repair of mathematical instruments by Mathematical Instrument Office		1,32,492
Money compensation in lieu of rations		34,447
Kit and clothing allowances		1,03,306
Caretaking and custody		31,238
Incidental and miscellaneous allowances and expenses		1,40,071
<i>Debit</i> —Recoveries on account of storage charges in respect of Royal Air Force bombs held in deposit in arsenals		57,260
Total Minor Head (a)		64,94,503
Minor Head (b)—Indian Army Ordnance Corps School of Instruction—		
Detailed Heads—		
Pay and allowances of officers with King's Commission		15,865
Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)		14,791
Pay and allowances (including money allowances) of Indian officers and Indian ranks		1,891
Pay and allowances of clerical and menial establishments		5,350
Money compensation in lieu of rations		373
Kit and clothing allowances		421
Incidental and miscellaneous allowances and expenses		4,532
Total Minor Head (b)		43,228
Total Sub-Head E.		65,37,726

* Transferred to the control of the Master General of Ordnance during the year.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Rs

Main Head II.—Administrative Services.**SUB-HEAD F.—MEDICAL COLLEGES AND SCHOOLS.**

(Under the control of the Director General of the Indian Medical Service.)

Minor Head—Cost of education of military pupils at Medical Colleges and Schools.

Detailed Heads—

Pay and allowances of instructional staff	20,712
Pay and allowances (including messing and money allowances) of pupils	58,515
Kit and clothing allowances	4,050
Capitation payments to local Governments	1,21,299
Incidental and other expenses and allowances	18,719

TOTAL SUB-HEAD F. 2,23,304

SUB-HEAD G.—CENTRAL DISPOSALS ORGANIZATION.

(Under the control of the Master General of Ordnance.)

Detailed Heads—

Working expenses of Clothing Dump, Moghalpura	11,068
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TOTAL SUB-HEAD G. 11,068

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Minor Head (i) (Under the control of the Adjutant General).					Total.
	(a) British Military Hospitals.	(b) Indian Military Hospitals.	(c) Station Staff Dispensaries.	(d) Military Food Laboratory.	(e) Indian Hospital Corps.	
	R	R	R	R	R	R
Main Head II.—Administrative Services.						
SUB-HEAD H.—MEDICAL SERVICES						
Minor Head (i)						
(Under the control of the Adjutant General.)						
Detailed heads—						
Pay and allowances (including syce, forage and other allowances) of officers	38,900	32,01,683	44,322	16,751	1,21,878	72,11,109
Pay and allowances (including messing allowance and allowances for families) of Royal Army Medical Corps and Army Dental Corps ranks	6,62,039	..	..	2,488	..	6,66,127
Pay and allowances of Assistant Surgeons and Sub-assistant Surgeons (including money allowances)	14,48,764	2,87,960	8,110	..	80,588	25,00,431
Pay and allowances of nurses and matrons	8,97,012	1,67,244	..	..	..	10,64,256
Pay and allowances (including messing allowances and allowances for families) of British soldiers . . . . .	..	..	..	..	..	..
Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)	1,02,877	58,449	433	2,388	..	1,64,145
Pay and allowances (including money allowances) of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps . . . . .	..	..	..	..	20,83,170	20,83,170
Money compensation in lieu of rations	4,069	2,895	..	64	8,255	15,283
Kit and clothing allowances	54,799	34,448	96	625	2,20,865	3,19,833
Miscellaneous	3,04,056	1,57,618	20	6,219	20,282	4,88,195
Charges on account of X' Ray installation	59,107	22,996	..	..	..	82,103
Deduct—Credits on account of hospital charges of Royal Air Force personnel	15,081	436	..	..	..	15,517
Total Minor Head (i)	73,36,717	46,35,857	52,990	40,538	25,24,038	1,46,99,135
Minor Head (ii)						
Convalescent Homes for officers.						
(Under the control of the Army Department.)						
Detailed Head—						
Expenditure in connection with Convalescent Homes . . . . .	..	..	..	..	..	16,632
Total Minor Head (ii) . . . . .	..	..	..	..	..	16,632
TOTAL SUB-HEAD H . . . . .	..	..	..	..	..	1,46,15,767

No. 75-D.—DETAILED ACCOUNTS of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Minor Heads.					
	(a) Military Accountant General.	(b) Command and District offices.	(c) Army Factory Accounts.	(d) Royal Air Force Accounts.	(e) Marine Accounts.	Total.
Main Head II. —Administrative Services.	R	R	R	R	R	R
SUB-HEAD I —MILITARY ACCOUNTS OFFICES.						
(Under the control of the Military Accountant General)						
Detailed Heads—						
Pay and allowances of gazetted superior and subordinate service officers	8	14,08,258	1,52,598	49,189	44,145	17,69,409
Pay and allowances of clerks, clerks and menial establishments	3,86,497	66,31,665	2,03,352	1,40,110	1,42,328	81,03,961
Transportation charges	31,610	3,20,199	18,299	23,668	2,343	3,96,119
Incidental and miscellaneous contingent charges	25,425	3,93,614	47,893	9,204	5,284	4,81,370
Leave passage concessions granted to the Superior Service Officers of the Military Accounts Department	3,27½	24,428	...	...	...	27,702
Pension payments . . . . .	...	1,75,663	...	...	...	1,75,663
Officers in charge, Military Treasure Chests . . . . .	...	21,991	...	...	...	21,991
Percentage charges for works audit . . . . .	...	...	...	19,749	787	20,538
Payments on account of Medical treatment of British officers of the Superior Civil Service . . . . .	...	...	...	613	...	613
Deduct—						
Percentage recoveries on account of services rendered by Military Engineer Services to other Departments . . . . .	...	1,81,267	...	...	...	1,81,267
Percentage recoveries on account of services rendered by Military Accounts Department to Foreign and Political Department . . . . .	...	196	...	...	...	196
Recoveries from Persian Gulf Lighting Service Fund on account of pay and allowances . . . . .	...	...	...	...	2,950	2,950
Percentage recoveries on account of audit and accounting charges relating to launches transferred to the Army Department . . . . .	...	...	...	...	1,107	1,107
Amount chargeable to Marine on account of pay and allowances of staff employed on the disbursement of wages of the artificer and labourers of the Bombay Dockyard . . . . .	...	...	...	...	30,206	30,206
Add—						
Audit and accounting charges relating to launches transferred from Marine Department . . . . .	...	...	...	...	1,107	1,107
Total Minor Heads	5,63,044	87,94,896	10,22,142	2,42,542	1,71,631	1,07,92,805
TOTAL SUB-HEAD I.						1,07,92,805

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Main Head II.—Administrative Services.		R
SUB-HEAD J.—ECCLIASTICAL ESTABLISHMENTS		
(Under the control of the Army Department.)		
Minor Head (a) Presbyterian Church—		
Detailed Heads—		
Pay and allowances of Presbyterian Chaplains, including capitation allowances to Presbyterian Ministers		55,079
Incidental expenses		1,990
Total Minor Head (a)		57,069
Minor Head (b) Church of Rome—		
Detailed Heads—		
Pay and allowances (including horse allowance) of Chaplains		2,37,709
Incidental expenses		19,406
Total Minor Head (b)		2,57,115
Minor Head (c) Wesleyan Church—		
Detailed Heads—		
Pay and allowances (including horse allowance) of Chaplains		84,335
Incidental expenses		21,502
Total Minor Head (c)		1,05,837
Minor Head (d) Baptist and Congregational Churches—		
Detailed Heads—		
Pay and allowances (including horse allowance) of Chaplains		16,972
Incidental expenses		3,030
Total Minor Head (d)		20,002
TOTAL SUB-HEAD J.		4,40,023
SUB-HEAD K.—ADMINISTRATION OF CANTONMENTS.		
(Under the control of the Army Department.)		
Minor Head (a) Cantonments Department—		
Detailed Heads—		
Pay and allowances of officers		8,10,515
Pay and allowances of clerks and other subordinate establishments		25,812
Incidental and miscellaneous expenses		4,452
Total Minor Head (a)		8,40,779
Minor Head (b) Grants-in-aid to Cantonment funds and other miscellaneous expenditure—		
(i) Ordinary Grant-in-aid to Cantonment fund		47,807
(ii) Special Grant-in-aid to Cantonment fund		9,287
Total Minor Head (b)		1,47,094
Minor Head (c) Expenditure by Military Estate Officers on account of Government lands—		
Detailed Heads—		
Pay and allowances of clerks and other establishments		1,11,056
Incidental and miscellaneous expenses		7,473
Total Minor Head (c)		1,59,529
TOTAL SUB-HEAD K.		11,78,002

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1920—*contd.*

Main Head II—Administrative Services.		it
SUB-HEAD L.—MISCELLANEOUS SERVICES.		
(Under the control of the Master General of Ordnance.)		
Minor head (a) Grain Crushing Depôts and Flour Mills—		
* (i). Grain Crushing Depôts—		
Detailed Heads—		
Revenue Account—		
Working expenses of Depôts		1,77,729
Capital Account—		
Land, buildings and plant		1,651
Total Minor Head (a) (i)		1,79,380
* (ii) Controlled Flour Mills—		
Detailed heads—		
Pay and allowances of supervising establishment		10,911
Miscellaneous		978
Total Minor Head (a) (ii)		11,889
Total Minor Head (a)		1,91,269
Minor head (b) Inspectors of Lethal Weapons and General Stores—		
Detailed heads—		
Pay and allowances of permanent staff—		
Pay and allowances of officers, commissioned or gazetted		4,21,618
Pay and allowances (including messing allowances and allowances for families) of British soldiers and civilian subordinates		5,01,641
Pay and allowances of clerical and other Indian establishments, including Mechanical Transport personnel		1,06,791
Kit, clothing and food allowances		17,935
Administration charges—		
Incidental and miscellaneous expenses		41,526
Conservancy charges		4,141
Pay and allowances of police guards		6,519
Labour—		
Temporary supervising, draftsmen and menial establishments		1,08,613
Artisans and workmen		2,38,505
Total Minor Head (b)		14,40,289
Minor head (c) Miscellaneous—		
Detailed head—		
Payments for services rendered by the Government Test House, Alipore		27,000
Total Minor Head (c)		27,000
TOTAL SUB-HEAD L		16,58,558

K.—Military Receipts and Services.

* Transferred to the control of Quarter Master General during the year.

75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

	Minor Heads.								Total.
	(a) Governor-General's Band	(b) Recruiting Staff.	(c) Hill Sanitaria and Depôts.	(d) Military Prisons and Detention barracks.	(e) Indian religious teachers in Indian units.	(f) Anti-malarial measures	(g) Expenditure on vocational training.	(h) Miscellaneous.	
Main Head II.—Administrative Services.	₹	₹	₹	₹	₹	₹	₹	₹	₹
SUB-HEAD M — MISCELLANEOUS SERVICES.									
(Under the control of the Adjutant General in India.)									
<i>Detailed Heads.</i>									
Pay and allowances (including eye, forage and other allowances) of officers with King's Commission		1,83,150	14,891	22,228	...				2,49,475
Pay and allowances (including messing allowance and allowances for families) of British soldiers	50,177	...	46,733	71,933	...				1,78,153
Pay and allowances (including money allowances) of Indian soldiers and other establishments		64,003	...	...	...				64,003
Pay and allowances of clerical and other establishments, including menials		...	57,204	4,324	...				61,528
Pay and allowances (including money allowances) of followers	1,098	...	...	...	...				1,098
Money compensation in lieu of rations	21	3,002	420	101	...				3,544
Kit and clothing allowances	4,499	2,126	1,174	2,764	...				10,578
Miscellaneous	3,093	38,651	83,237	2,960	...		469		79,510
Donations and Grant-in-aids to institutions and charitable and sub-istence allowances									
Indian Religious teachers in Indian Units.	"	...	...	...	...			87,049	87,049
Pay and allowances (including money allowances) of Indian Religious teachers	...	...	...	...	1,04,573				1,04,533
Other charges	...	...	...	...	495				495
Anti-malarial measures	...	...	...	...	...	82,787			82,787
Deduct—Amount recoverable from His Majesty's Government on account of Recruiting Staff	...	10	...	...	...				10
Total Minor Heads	68,086	2,01,522	1,53,674	1,04,325	1,05,028	82,787	20,465	87,049	9,23,138
TOTAL SUB-HEAD M.									9,23,138

Main Head II.—Administrative Services.

SUB-HEAD N.—Miscellaneous Services.

Under the Chief of the General Staff.

(a) Military Attachés at Meshed and Kabul and Assistant Military Attaché at Teheran	30,482
(b) Contribution for the maintenance of the special Frontier Section of the Survey of India	77,563

Total Sub-Head N. 1,07,995

No. 75-D.--DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930--*contd.***Main Head III.—Manufacturing Establishments.**

R

Charges in India.**Summary.**

A.—Medical Store Depôts and Workshops	—6,30,817
B.—Indian Army Service Corps	1,97,367
C.—Ordnance and Clothing Factories	1,75,95,556
D.—Grass Farms	66,72,840
E.—Dairy Farms	5,42,902

Total Charges in India

2,43,77,343

Charges in England.

	Secretary of State.	High Com- missioner.	Total.
	£	£	£
Medical Store Depôts and Workshops :			
Furlough allowances and miscellaneous expenditure	763	...	763
Stores for India . . . . .	...	93,337	93,337
Sterling overseas pay . . . . .	...	87	87
Grass Farms :			
Furlough allowances and miscellaneous expenditure	3,530	...	3,530
Stores for India . . . . .	...	1,190	1,190
Dairy Farms :			
Furlough allowances and miscellaneous expenditure	272	...	272
Leave salaries and deputation Pay . . . . .	...	2,297	2,297
Final pay and travelling expenses of civilian employees . . . . .	...	68	68
Sterling overseas pay . . . . .	...	105	105
Stores for India . . . . .	...	5,166	5,166
Purchase of bulls . . . . .	...	809	809
Ordnance and Clothing Factories :			
Furlough allowances and miscellaneous expenditure	3,602	...	3,602
Leave salaries and deputation Pay . . . . .	...	26,786	26,786
Final pay and travelling expenses of civilian employees . . . . .	...	2,159	2,159
Sterling overseas pay . . . . .	...	14,133	14,133
Stores for India . . . . .	...	4,43,128	4,43,128
Miscellaneous cost of advertisements in connection with recruitment and travelling expenses of candidates for appointments . . . . .	...	350	350
Total Charges in England	8,167	5,91,015	5,99,782

Ditto converted into Rs. at £1 = Rs. 13½

79,97,098

Exchange on ditto

73,028

Total Charges under Head III

3,24,48,069

F.—Military Receipts and Services,

No. 75-D—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Sub-Heads.							Total.
	A. Medical Store Depôts and Workshops.		R. (Indian Army Service Corps.)		C. Ordnance and Clothing Factories.	D. Glass Farms.	E. Dairy Farms.	
	Depôts proper.	Work- shops.	Minor head (a) Bakeries.	Minor head (b) Butcheries.				
	R	R	R	R	R	R	R	R
Main Head III.—Manu- facturing Establish- ments.								
<i>Capital.</i>								
Land, works, plant and other stores, including animals.								
Financed from New Grants—								
(i) Expenditure in India	1,907	90,777	88,877
(ii) Expended by Military Engineer Services	8,51,463	...	...	8,51,463
(iii) Expended by Ordnance Factories	1,65,088	...	...	1,65,088
Financed from Depreciation—								
(i) Expended by Military Engineer Services	5,64,980	...	...	5,64,980
(ii) Expended by Ordnance Factories	4,74,873	...	...	4,74,873
(iii) Purchase in England . . .		1,275	...	.	1,14,031	12,620	232	1,29,058
(iv) Purchase in India	18	...	...	...	30,354	2,28,418	3,27,783
Financed from Okara Farm profits—								
Expenditure in India	85,276	92,118	1,77,394
<i>Deduct Depreciation—</i>								
(a) Buildings	6,25,793	43,007	33,180	7,13,990
(b) Plant and machinery	14,717	..	...	10,23,957	61,343	23,079	11,28,698
(c) Animals	19,191	71,283	90,449
Add or Deduct transfers to or from the Depreciation Reserve Funds	13,424	...	...	5,09,964	11,569	93,531	4,36,428
Total Capital Heads	10,17,156	83,976	1,82,895	12,83,427
Carried over	10,17,156	83,376	1,82,895	12,83,427

Sub Head "A" under control of the Director General, Indian Medical Service.
 Sub-Heads "B" "D" and "E" under control of the Quartermaster General in India.
 Sub-Head "C" under control of the Master General of Ordnance

No. 75-D.--DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930 --*contd.*

	Sub-Heads.							
	A. Medical Store Depôts and Workshops.		B. (Indian Army Service Corps)		C. Ordnance and Clothing Factories	D. Grass Farms.	E. Dairy Factories.	Total
	Depôts proper.	Work- shops.	Minor head (a) Bakeries.	Minor head (b) Butcheries.				
	R	R	R	R	R	R	R	R
Main Head III.—Manufacturing Establishments — <i>contd.</i>								
Brought forward	...	...	...	...	10,17,156	83,376	1,82,895	12,83,427
Revenue								
Pay and allowances of permanent staff (other than conservancy in the case of Medical Store Depôts and Workshops)	4,23,625	50,963	1,90,628	6,719	20,16,691	...	..	36,88,678
Administration charges	32,727	1,102	...	...	8,24,888	13,82,120	9,74,571	27,15,848
General standing charges	...	...	...	...	...	2,28,683	1,80,207	3,08,000
Transportation charges	2,43,054	...	..	...	7,78,362	...	...	10,23,316
Pay and allowances of temporary staff (other than conservancy in the case of Medical Store Depôts and Workshops) including all temporary labour in factories	43,064	80,700	...	..	58,64,105	...	...	59,87,959
Expenditure on buildings, etc., not chargeable to capital account	44,539	18,157	...	...	9,58,686	...	...	10,21,842
Depreciation (transferred to Capital)	...	14,717	...	...	16,84,750	1,23,643	1,80,117	19,33,127
Material and stores procured locally	18,97,447	...	...	...	52,86,768	...	...	71,84,215
Imported material—Customs duty	2,06,015	...	...	...	5,87,285	298	6,380	7,51,967
Farm production charges	...	...	...	...	...	13,95,326	13,75,417	27,70,753
Purchase of fodder	...	...	...	...	...	32,67,290	...	32,68,280
Purchase of dairy produce by Indian Army Service Corps	...	...	...	...	...	...	2,78,439	2,78,489
Miscellaneous	...	...	...	...	...	4,49,955	85,684	5,35,639
Power charges	...	5,513	...	...	...	...	...	5,513
Carried over	28,69,001	1,24,572	1,90,628	9,739	1,84,26,545	68,48,425	29,89,874	3,14,80,784
	...	...	...	...	10,17,156	83,376	1,82,895	12,83,427

K—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Sub-Heads.							Total.
	A Medical Store Depôts and Workshops.		B. (Indian Army Service Corps.)		C.	D.	E.	
	Depôts proper.	Work- shops.	Minor head (a) Bakeries.	Minor head (b) Butcheries.	Ordnance and Clothing Factories.	Grass Farms.	Dairy Farms.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Main Head IV.—Manufacturing Establishments <i>—contd.</i>								
Brought forward	...	...	...	...	10,17,156	88,376	1,82,895	12,88,427
Revenue—contd.	28,99,001	1,24,372	1,90,...	6,70...	14,20,445	68,43,425	29,89,874	3,14,80,784
Deduct—								
Value of supplies made and services rendered to Local Governments, non-military institutions, private bodies, etc., and also to the Royal Air Force, Royal Indian Marine and Military Engineer Services	36,35,516	10,964	...	...	1,26,499	...	...	37,73,279
Value of cash receipts from sales to officers and others	...	...	...	...	...	1,07,638	24,68,959	25,76,642
Recoveries from rents, grazing, cartage, treasure fines, sale of fruits and other miscellaneous credits	...	...	...	...	...	1,36,429	...	1,36,429
Sale proceeds of condemned buildings and articles, castings, etc.	...	...	...	...	...	10,246	54,294	64,538
Value of obsolete stores, scrap, by products and manufacture waste sold and other miscellaneous credits	3,337	4,223	...	...	10,76,369	...	...	10,83,979
Miscellaneous receipts	...	...	...	...	...	...	1,06,624	1,06,624
Value of purchases or of work done by Ordnance Factories the cost of which is included under the Head "Capital"	...	...	...	...	6,45,277	...	...	6,45,277
Total Revenue Heads	7,40,202	1,09,385	1,90,628	6,789	1,85,78,400	65,88,964	3,60,007	2,30,93,921
Total Sub-Heads		—6,30,817		1,97,887	1,75,95,556	66,73,340	5,42,902	...
Total Main Head III								2,43,77,848

Sub-head "A" under control of the Director General, Indian Medical Service.
 Sub-head "B" "1" and "2" under control of the Quartermaster General in India.
 Sub-heads "C" under control of the Master General of Ordnance.

No. 75-D.—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930—*contd.*

Head IV.—Army Headquarters, Staff of Commands, etc.—			
Summary.			
Charges in India.			
			R
A. Army Headquarters			79,88,332
B. Staff of Commands			52,00,920
C. Staff of Districts and Brigades			57,89,473
Total Charges in India			2,00,87,785
Charges in England.			
	Secretary of State.	High Commissioner.	Total.
	₹	£	£
Staff :			
Indian orderlies to His Majesty the King	2,039	...	2,039
Furlough allowances	77,818	...	77,818
Sterling overseas pay	4,850	...	4,850
Miscellaneous expenditure	1,547	...	1,547
Army Headquarters :			
Leave salaries and deputation pay . . . . .	...	9,010	9,010
Sterling overseas pay . . . . .	...	830	830
Total Charges in England	86,254	9,840	96,094
Ditto converted into Rs. £ 1 = Rs. 18½			12,81,260
Exchange on ditto			11,014
Total Head IV			2,13,80,059

No. 75-D.—DETAILED ACCOUNT OF ARMY CHARGES for the year

	Commander-in-Chief and Personal Staff.	Personal Staff of Governor General.	Military Secretary's Branch.	General Staff Branch.
	R	R	R	R
Head IV.—Army Headquarters, Staff of Commands, &c.				
A.—ARMY HEADQUARTERS.				
Pay and allowances of Commander-in-Chief	89,996	...	...	...
Pay and allowances (including syce, forage and other allowances) of officers (British and Indian) on the personal Staff of the Commander-in-Chief	79,631	...	...	...
Pay and allowances (including syce, forage and other allowances) of officers (British and Indian) . . . . .	...	...	...	...
Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilians) . . . . .	...	...	1,12,196	2,47,242
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission and Chief Lady Superintendent . . . . .	..	...	...	...
Pay and allowances of superintendents, clerks and office servants	16,694	...	1,15,837	3,08,384
Miscellaneous Establishments, Pay and allowances of British soldiers (including messing allowances) . . . . .	...	...	...	...
Tour expenses	1,50,000	...	...	11,655
Clothing of British Troops . . . . .	...	...	...	...
Payments for Printing and Stationery . . . . .	...	..	...	...
Miscellaneous	14,529	..	32,610	2,91,842
Total	3,60,850	97,937	2,60,143	15,59,073

ended 31st March 1930—*contd.*

Adjutant General's Branch.	Quartermaster General's Branch.	Master General of Ordnance Branch.	Establishment officer, Army Headquarters.	Record Office, Indian Corps of clerks.	Total
R	R	R	R	R	R
...	..	...	..	..	99,998
...	..	...	...	...	70,631
...	..	...	..	..	97,987
..	7,67,805	6,07,662	...	...	24,33,005
8,12,902	..	..	..	...	8,12,913
4,52,419	5,18,879	7,07,150	...	...	21,18,737
22,272	..	..	..	...	22,272
...	..	..	...	...	1,61,655
...
...	..	..	14,85,855	..	14,85,855
1,18,577	1,20,612	1,09,873	9,417	...	1,45,825
14,05,200	11,05,191	14,24,591	14,75,822	...	70,88,222

R.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended
31st March 1930—*contd.*

	R
Head IV.—Army Headquarters	
B.—STAFF OF COMMANDS—	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	24,10,898
Pay and allowances of Assistant Surgeons, clerical and artificers establishment (including messing allowance and allowances for families of soldier clerks) and pay of Mechanical Transport personnel, artificers etc.	5,54,712
Money compensation in lieu of rations for British soldier clerks	3,076
Kit and clothing allowances for British soldier clerks	9,113
Tour expenses of the General Officers Commanding-in-Chief	1,08,702
Incidental and miscellaneous expenses	1,19,647
Office menials	1,02,882
Total B	33,09,990
C.—STAFF OF DISTRICTS AND BRIGADES—	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	65,48,048
Pay and allowances of Assistant Surgeons, clerical and menial establishments (including messing allowance and allowances for families of soldier clerks) and pay, etc., of Mechanical Transport personnel and artificer establishment	17,16,118
Kit and clothing allowances for British soldier clerks	29,964
Money compensation in lieu of rations for British soldier clerks	10,592
Incidental and miscellaneous expenses	4,89,751
Total C.	87,89,473

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

			R
Main Head V.—Purchase and sale of stores, equipment and animals.			
Summary.			
Charges in India.			
B.—Indian Army Service Corps			3 50,98,453
C.—Animals (Remounts)			25,15,752
E.—Indian Army Ordnance Corps			1,08,78,130
L.—Directorate of Artillery			20,892
Total Charges in India			4,80,13,727
Charges in England.			
Stores for India :	Secretary of State	High Commissioner.	Total.
	£	£	£
Indian Army Service Corps . . .	...	21,087	21,087
Ordnance—Arsenals and Depôts . .	...	337,804	337,804
Ordnance Inspection . . .	...	3,951	3,951
Mechanical Transport: Stores . .	...	86,890	86,890
Mechanical Transport: Vehicles . .	...	676,992	676,992
Mechanical Transport: Mobilisation Reserve of spare parts . . .	.	12,790	12,790
Animals, Horses, etc. :			
Horse Stallions . . . . .	...	4,267	4,267
Mules, Donkeys and Artillery Horses	...	24,820	24,820
Stores taken to India with Troops :			
Clothing	11,269	...	11,269
Ordnance	36,152	...	36,152
TOTAL ENGLAND	47,421	1,168,610	1,216,031
Ditto converted into Rs. at £1=Rs. 13½			1,62,13,742
Exchange on ditto			1,38,001
Total Charges—Head V			6,43,65,470

No 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Sub-Head B—Indian Army Service Corps						
	(a) Pro- visions.	(b) Grain and salt for animals.	(c) Petrol and Lubri- cants.	(d) Coal and Fire- wood.	(e) Oil for Fuel and Light.	(f) Other Indian Army Service Corp. Stores.	(g) Mechanical Transport Stores including tyres.
Head V.—Purchase and Sale of Stores, equipment and animals.	R	R	R	R	R	R	R
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.							
Local purchase for direct delivery to units	68,96,153	69,937	1,689	21,17,323	8,273	5,9,915	2,850
Charges on account of subsidization of motor vehicles	...	...	...	...	...	...	...
Local purchase for stock by Indian Army Service Corps and Central Mechanical Trans- port Stores Depôts	4,41,811	78,...	13,88,...	2,...	13,531	18,181	4,73,120
Local purchase for stock by Arsenal, Ordnance and Clothing Depôts	...	...	...	...	...	...	...
Local and Central purchases	...	...	...	...	...	...	...
Central Purchase	1,29,02,514	75,41,833	21,71,306	3,07,338	6,17,383	14,79,682	5,93,148
Value of stores returned by non-Military Departments	17,419	40,725	17,139	..	831	4,10,407	136
Customs duty on imported stores	3,32,236	..	...	...	...	..	4,57,622
Purchase of animals	...	...	...	...	..	...	..
Bonus paid under the sliding scale of rationing scheme	1,53,279	...	...	3,333	..	...	...
Do. repair allotment scheme	...	...	...	...	..	...	..
Do. to Indian Troops excluding Indian Territorial Forces. for great coats	...	...	..	...	...	...	...
TOTAL	2,03,48,212	77,30,815	22,03,653	27,32,988	6,39,523	19,65,195	13,51,054
<i>Debit.</i> —							
Value of stores issued on payment to Military Engineer Services and Royal Air Force	1,69,701	172	11,69,757	1,33,342	72,951	8,09,676	64,476
Value of animals issued to other Depart- ment	...	...	...	...	..	...	...
Total deductions	1,69,701	172	11,69,757	1,33,342	72,951	8,09,676	64,476
Net Charges under Head V	2,01,78,511	77,30,643	10,33,786	25,99,646	5,66,572	11,55,519	12,87,478

for the year ended 31st March 1930—*contd.*

		Sub-Head E.—Indian Army Ordnance Corps.				Sub-Head L— Directorate of Artillery.	Total.
(A) Mechanical Transport Vehicles.	Total.	Sub-Head C—Animals (Remounts)	Ordnance stores.	Clothing.	Total.	Miscellaneous stores.	
R	R	R	R	R	R	R	R
...	87,07,919	..	2,35,919	8,184	2,44,103	..	89,52,013
17,851	17,851	...	...	...	...	...	17,851
...	11,12,841	...	...	...	...	...	11,12,841
...	...	...	2,11,045	11,481	2,22,526	..	2,22,526
...	...	...	...	...	...	19,369	19,369
24,038	2,56,46,137	...	54,28,723	38,49,212	92,77,935	...	3,49,24,092
...	4,86,212	...	4,54,475	26,015	4,80,490	...	9,66,702
3,60,069	18,79,997	...	1,69,290	1,13,490	3,02,780	7,023	16,69,800
...	...	25,16,452	..	...	...	...	25,16,452
...	1,61,612	...	...	...	...	...	1,61,612
..	..	...	54,190	...	54,190	...	54,190
...	...	..	..	70,048	70,048	..	70,048
6,40,838	3,75,13,030	25,16,452	65,73,642	40,78,430	1,06,52,072	26,392	5,07,07,946
..	24,19,577	...	2,14,991	58,951	2,73,942	...	26,93,519
...	...	700	...	...	...	...	700
...	24,19,577	700	2,14,991	58,951	2,73,942	...	26,94,519
6,10,338	3,60,93,453	25,15,752	63,58,651	40,19,479	1,03,78,130	26,892	4,80,13,727

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Tibet Frontier.	Aden Operations.	Retirement of surplus officers of the Indian Army.	Total.
	R	R	R	R
Head VI.—Special Services.				
Charges in India.				
Pay charges of extra establishments—				
(a) Fighting Services	303	...	...	303
(b) Administrative Services . . . . .	...	...	...	2,649
Batta	4,145	...	...	4,145
Miscellaneous charges	2,387	—1,138	...	1,249
Pay charges . . . . .	...	...	2,445	2,445
Allowances . . . . .	...	...	...	...
Miscellaneous . . . . .	...	...	...	...
Total	9,484	—1,138	2,445	10,791

Charges in England.				
Secretary of State.				£
Gratuities and Allowances to Surplus Officers of the Indian Army				12
Ditto converted into Rs. at £1= Rs. 13½				167
Exchange on ditto				1
TOTAL CHARGES UNDER HEAD VI				10,959

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

			Total.
Head VII.—Transportation, Conservancy, Hot Weather Establishments, etc.			
Summary			
Charges in India.			
A.—Transportation			1,83,72,407
B.—Hired Transport and Supply of Well water (under Direct Supply and Transport)			15,05,580
C.—Conservancy, and Hot Weather Establishments.			24,02,774
D.—Miscellaneous			13,41,389
Total Charges in India			2,36,82,160
Charges in England.			
	Secretary of State.	High Commissioner.	Total
	£	£	£
Concession passages	31,475	...	31,475
Land Transport charges	1,166	...	1,166
Sea Transport charges	514,761	...	514,761
Military charges for Aden—Contribution to Imperial Government.	241,000	...	241,000
Maintenance of the graves of soldiers of the Indian Expeditionary Forces.	15,300	...	15,300
Publications and Miscellaneous . . . . .	...	14,646	14,646
Passages to India :			
Ordnance and Clothing Factories . . . . .	...	3,304	3,304
Other than Manufacturing Establishments	...	92	92
Leave and concession Passages . . . . .	..	1,004	1,004
Miscellaneous expenditure	2,408	...	2,408
Total Charges in England	£ 806,110	19,046	825,156
Ditto converted into Rs. at £1 = Rs. 13½			1,10,02,081
Exchange on ditto			78,726
Total Charges under Head VII			3,47,62,967

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st
March 1930—*contd.*

	(a) Embarka- tion staff.	(b) Railway Transport Staff.	(c) Rest Camp and attached section and Garrison Quartermasters.	(d) Travelling and outstation allowances.	(e) Rail charges.	(f) Sea and inland water charges.	(g) (h) (i) (j) (k) (l)	Total.
	R	R	R	R	R	R	R	R
Head VII.—Transportation, Conservancy, Hot Weather Establishments, etc.								
SUB-HEAD A.—TRANSPORTATION.								
(Under Director of Movements and Quartering).								
Pay and allowances (including shoe, forage and other allowances) of officers with King's Commissions.	1,83,226	14,367	2,265	...	..	...	.	1,99,878
Pay and allowances of Assistant Surgeons, civil and medical establishment (including messing allowance and allowances for families of Soldier Clerks) and pay, etc., of Mechanical Transport personnel.	1,77,299	40,387	...	...	...	...	.	2,15,686
Pay and allowances of clerical and medical establishments (including messing allowances and allowances for families of soldier clerks).	...	...	...	...	..	...	..	...
Pay and allowances of British soldiers.	...	...	33,359	..	...	...	..	33,359
Pay and allowances of Indian officers and Indian other ranks, including clerks.	...	...	7,214	...	...	...	..	7,214
Pay and allowances of followers.	...	...	18,842	...	...	...	...	18,842
Kit and clothing allowances.	2,622	1,833	1,468	...	...	..	...	5,923
Money compensation in lieu of rations.	2,150	5,588	15	...	...	..	..	7,753
Incidental and miscellaneous expenses.	62,743	1,513	4,833	...	.	..	...	69,089
Fighting Services.	...	...	...	12,08,440	23,31,612	...	..	35,43,061
Indian Army Service Corps (personnel).	...	...	...	3,66,589	1,64,215	..	..	5,30,804
Indian Army Service Corps (stores).	...	...	...	...	..	2,93,803	...	2,93,803
Indian Army Ordnance Corps (personnel).	...	..	...	1,01,874	42,066	...	...	1,44,540
Indian Army Veterinary Corps.	...	...	...	31,214	.	...	...	31,214
Indian Army Veterinary Corps (personnel).	...	...	...	...	10,113	...	...	10,113
Remount Depôts and breeding operations.	...	...	...	74,296	...	..	...	74,296
Remount Depôts and breeding circle, including animals.	...	...	...	...	2,14,081	7	.	2,14,088
Medical Services (personnel) except for Medical Stores Depôts.	...	..	...	3,99,213	1,52,814	...	...	5,52,027
Educational Institutions other than those of Administrative Services (personnel).	..	...	..	70,710	29,887	...	...	1,00,607
Army Headquarters.	...	...	...	2,08,255	...	...	...	2,08,255
Staff of Commands.	...	...	...	1,53,751	...	...	...	1,53,751
Staff of Districts and Brigades.	...	..	...	3,85,977	...	...	...	3,85,977
Head Quarters Staff, including Commands, Districts and Brigades (personnel).	...	...	.	...	1,79,401	...	..	1,79,401
Indian Army Service Corps Stores, excluding Mechanical Transport.	.	...	...	...	26,09,850	...	..	26,09,850
Annual Relief movements as authorised in Relief Programme.	...	...	...	..	12,48,799	...	..	12,48,799
<i>Carried over</i>	4,26,040	63,683	68,016	29,95,328	69,86,388	1,03,810	..	1,08,33,270

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd*

	(a)	(b)	(c)	(d)	(e)	(f)	(g) (h) (i) (j) (k) (l)	Total
	Embail- ment staff	Railway Transport Staff.	Rest Camp and attached section and Garri- son Quar- termasters	Travelling and out- station allowances	Rail charges.	Sea and inland rate charges.	Mis-cell- aneous	
	R	R	R	R	R	R	R	R
Brought forward	4,26,014	63,855	68,016	29,95,825	1,91,6,548	2,13,810	.	1,08,38,700
Head VII.—Transportation, Conservancy, Hot Weather Establishments, etc.—<i>contd</i>								
SUB-HEAD A—TRANSPORTATION—<i>contd.</i>								
(Under Director of Movements and Quarters)								
Movement of drafts and mails to and from ports					5,76,054			5,76,054
Relief Movements						46,304		46,304
Other Movements (personnel)						2,54,801		2,54,801
Ordnance Stores					15,25,430	4,417		16,15,347
Medical Services (excluding Medical Stores depôts)								
Mechanical Transport Stores and Vehicles								
Animals					3,47,082			3,47,082
Empty haulage					1,13,150			1,13,150
Special haulage charges					70,855			70,855
Travelling allowance of officers detailed to act for staff officers, sanctioned by His Excellency the Commander-in-Chief				938				938
Cantonments				40,382				40,382
Military Estates				32,680				32,680
Ecclesiastical Establishments				78,179	16			78,195
Miscellaneous Services				1,32,019	4,15,458			5,47,472
Inspector of Lethal weapons and General Stores				86,017	15,524	203		1,01,744
Central Disposals Organisations				8,158	1,34,740	1,784		1,39,682
Furlough for Indian officers and other ranks and enrolled followers				9,42,840		38,701		9,81,541
Miscellaneous (including voyage rations)						64,244		64,244
Sandhurst candidates				1,376		72		1,448
Indian Troop Service							1,19,987	1,19,987
Sea passage money on account of officers and others to and from England and Colonies							3,08,368	3,08,368
Leave passage concessions to Army officers and warrant officers							20,70,789	20,70,789
Leave passage concessions to Civilian officers other than those employed in Manufacturing concerns							29,157	29,157
Total Charges under Head VII-A	4,26,040	63,858	68,016	48,12,562	1,31,84,701	7,88,800	25,28,251	1,88,72,917

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Total.
	R
Brought forward	1,84,71,467
Head VII.—Transportation, Conservancy, etc.—<i>contd.</i>	
SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL-WATER (under Director, Supply and Transport).	
(a) Hired Transport—	
Relief movements	3,483
Fighting Services (personnel)	5,55,186
Medical Services (personnel), except for Medical Store Depôts	71,991
Indian Army Service Corps personnel and stores, except Mechanical Transport	8,11,121
Mechanical Transport Stores	648
Ordnance Stores and personnel (excluding clothing and Ordnance Factories)	55,887
Miscellaneous	96,199
Remount Depôts and Breeding Circles, including Animals	288
Central Disposal organisation	1
TOTAL (a)	14,25,804
(b) Supply of Well Water—	
Hire of bullocks	1,02,906
Temporary labour	86,820
TOTAL (b)	1,39,726
Total Charges under Head VII-B	15,65,530
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS.	
(a) Conservancy—	
Conservancy charges paid to Cantonment authorities	7,71,948
Other conservancy charges in Cantonment Stations	7,17,091
Other conservancy charges in non-Cantonment Stations	8,79,176
Total (a)	18,68,210
Carried over	18,93,210
	1,99,37,997

No. 75-1.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Total.
	R
Brought forward	1,99,37,997
	18,68,210
Head VII.—Transportation, Conservancy, etc.—<i>contd.</i>	
(b) Hot Weather Establishments—	
Barracks.—British Troops	94,768
Officers—Indian Regimental units	17,593
Military Hospitals—British (including Lady Nurses' quarters)	15,739
Military Hospitals—Indian	11,040
Army Transport Unit	3,228
Indian Army Corps	2,924
Indian Army Ordnance Corps	2,280
Miscellaneous Service.	6,715
Total (b)	1,55,187
(c) Administration of non-Cantonment Stations	7,468
(d) „ „ Telephones (excepting those at Army Headquarters)	3,71,909
Total (c) and (d)	3,79,377
Total Sub-head C	24,02,774
SUB-HEAD D.—MISCELLANEOUS.	
Loss of Cash	3,301
Compensation for losses	39,655
Payments to the Ministry of Health on account of National Health Insurance	—13
Payments to the Telegraph Department for care of Army mobilization stores	40,009
Incidental and miscellaneous expenses	10,40,257
Arrear charges unallocated	2,21,110
Fractional differences	—2,930
Total Charges under Head VII-D.	18,41,889
Total Charges under Head VII	2,86,82,160

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Head VIII.—Non-Effective Charges.				Total
Charges in India.				R
A—Rewards, for Military Services—				
Payments to officers and men on the active list in connection with the Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.				58,145
Annuities and gratuities				23,931
Special payments (Jangli Inams) to Indian Officers and men for services in connection with the Great War				9,35,980
Decorations and Medals				5,190
Total A				10,20,246
B—Persons—				
Retired, Wound and Invalid Pensions and Gratuities to Europeans				25,53,231
Retired, Wound and Invalid Pensions and Gratuities to Indians				2,80,14,540
Family Pensions and Compassionate allowances to Europeans				6,44,444
Departmental Pensions				28,72,700
Pensions—Capitalized				7,71,252
Total B				3,43,26,185
Total Charges in India				3,54,12,131
Charges in England.				
	Secretary of State.	High Commissioner.	Total.	
	£	£	£	
Payments to the War Office on account of retired pay, pension, etc., of His Majesty's British Forces, for service in India	£ 1,138,475			
For the year 1929-30	59,546			
Adjustment for 1919-20 and 1920-21				
Pay and pensions of non-effective and retired officers of the Indian Service	1,218,631		1,218,631	
	1,047,679		1,047,679	
Wound pensions and gratuities	12,840		12,840	
Compassionate allowances of officers removed from the Service, etc.	1,036		1,036	
Pensions of Non-commissioned officers and men	969		969	
Pensions of widows and families of officers killed in action or otherwise in the discharge of duty	130,367		130,367	
Pensions of widows and families of officers, etc., of the Indian Service	90,270		90,270	
Cost of Medals, etc.	174		174	
Indian Military Service Family Pensions	235,819		235,819	
Pensions or Annuities of Civilians in respect of service in Army Departments, War Service, etc.				
Ordnance and Clothing Factories		24,610	24,610	
Grass Farms		344	344	
Livry Farms		8,363	8,363	
Other Establishments		33,586	33,586	
Passage gratuities (other establishments)		9	9	
National Health Insurance (Ordnance Factories)		1	1	
Gratuities: Army	3,323		3,323	
Medical treatment of retired officers, etc.	9,678		9,678	
Total Charges in England	£ 3,650,239	61,913	3,712,122	
Ditto converted into Rs. at £1=Rs. 13½				4,94,94,954
Exchange on ditto				3,93,744
Total Charges under Head VIII				8,53,01,129

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Part B.—Auxiliary and Territorial Forces.							Total.
Summary.							R
A.—STAFF AT ARMY HEADQUARTERS							54,174
B.—STAFF AT HEADQUARTERS OF COMMANDS							71,738
C.—STAFF AT HEADQUARTERS OF DISTRICTS AND BRIGADES							79,911
D.—AUXILIARY FORCE							57,99,079
E.—TERRITORIAL FORCE							19,03,477
F.—Miscellaneous							—107
Total Part B.—Auxiliary and Territorial Forces							79,08,272

	Staff at Army Head-quarters.	Staff at Head-quarters of Commands.	C. Staff at Head-quarters of Districts and Brigades	D. Auxiliary Force	E. Territorial Force	F. Miscellaneous.	Total.
	R	R	R	R	R	R	Rs
Part B.—Auxiliary and Territorial Forces.							
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	43,843	62,590	59,092	..	..	..	1,65,525
Pay and allowances (including syce and forage allowances) of officers (permanent staff) . . . . .	...	...	..	1,85,775	7,57,871	...	14,46,848
Pay and allowances (including messing allowances and allowances for families) of warrant and non-commissioned officers (permanent staff) . . . . .	...	..	...	11,53,268	1,80,966	..	13,34,229
Pay and allowances of officers and men under training . . . . .	...	...	...	24,12,208	4,64,543	...	28,78,811
Pay and allowances (including messing allowance and allowances for families) of clerical and manual establishments	7,886	6,016	12,896	4,55,845	1,16,904	...	5,97,597
Compensation in lieu of rations . . . . .	...	..	120	1,02,691	7,086	...	1,09,897
Kit and clothing allowances . . . . .	...	164	198	56,039	21,942	...	77,793
Transportation charges	2,985	2,968	8,005	4,26,074	1,71,098	..	6,11,136
Training grant . . . . .	...	...	...	2,22,584	90,727	...	3,13,311
Miscellaneous expenses . . . . .	...	...	100	2,81,990	90,945	...	3,73,085
Fractional differences . . . . .	...	...	...	..	..	—107	—107
Total Charges under Part B—Auxiliary and Territorial Forces	54,174	71,738	79,911	57,99,079	19,03,477	—107	79,08,272

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

		Total.
PART C.—Royal Air Force.		Rs
Charges in India.		
Summary.		
A.—Squadrons and Staff at Wing Headquarters, Royal Air Force		31 38 030
B.—Educational, etc., Establishments and Hospitals, Depôts, etc.		26 03,958
C.—Staff at Royal Air Force Headquarters, etc.		6,12 820
D.—Purchase and sale of stores		18,43,519
E.—Miscellaneous		1 40,119
F.—Works Expenditure		19,86,775
G.—Non-effective charges		26,160
Total Charges in India		1,06,51,751

		Secretary of State.	High Commissioner.	TOTAL.
		£	£	£
Charges in England.				
Effective charges :				
Payments to the Air Ministry in respect of personnel serving in India for the year 1929-30		106,250	...	106,250
Discharge gratuities (1928-29)		881	...	881
Furlough allowances		9,888	...	9,888
Unemployment Insurance (1928-29)		1,234	...	1,234
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)		3,600	...	3,600
Marriage allowances and allotments		75,298	...	75,298
Consolidated clothing allowances of airmen proceeding to India		1,183	...	1,183
Cost of Sea Transport		15,428	...	15,428
National Health Insurance .—				
1929	£ 900			
1930	300			
Miscellaneous expenditure				
		1,230	...	1,200
		372	...	372
Stores for India :				
Mechanical Transport and Vehicles . . . . .		...	58,195	58,195
Clothing . . . . .		...	1,257	1,257
Ordnance . . . . .		...	14,769	14,769
Other Stores . . . . .		...	623,801	623,804
Miscellaneous . . . . .		...	19,119	19,119
Stores taken to India with Airmen :				
Ordnance		147	...	147
Clothing		468	...	468
Non-effective charges :				
Payment to the Air Ministry in respect of personnel serving in India		15,200	...	15,200
Total Charges in England		232,149	717,684	949,233
Ditto converted into Rs. at £1=Rs. 13½				1,26,56,428
Exchange on effective charges in England				24 163
Exchange on non-effective charges in England				1,598
Exchange on Home Stores				89,597
TOTAL				2,34,27,545

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Educational and Instructional Establishments.	Hospitals.	Aircraft Depot.	Aircraft Park.	Total.
	R	R	R	R	R
PART C.—Royal Air Force.					
B.—EDUCATIONAL, LTC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.					
Pay and allowances of officers with King's Commissions . . .	...	1,12,118	3,12,781	1,03,502	5,28,491
Pay and allowances (including syce, forage and other allowances) of officer students . . .	38,414	...	...	..	38,414
Pay and allowances (including messing allowance and allowances for families) of British soldiers . . .	...	28,578	8,18,170	2,11,200	10,58,038
Pay and allowances (including messing allowance) of Indian troops and all other ranks including clerks, store keepers and artificers . . .	...	...	1,61,295	57,764	2,22,059
Pay and allowances of Educational Department, including regimental nurseries . . .	85,794	...	...	...	85,794
Pay and allowances (including money allowances) of followers . . .	...	...	64,438	28,074	92,510
Money compensation in lieu of rations to British troops . . .	...	107	2,690	517	3,314
Money compensation in lieu of rations to Indian troops and followers . . .	...	...	...	...	...
Kit and clothing allowances for British troops . . .	...	2,348	73,427	17,312	98,087
Kit and clothing allowances for Indian troops and followers . . .	...	...	3,513	772	4,285
Transportation charges . . .	...	1,483	2,66,065	67,937	3,36,105
Grants for education of children . . .	2,882	...	...	...	2,882
Grant for education of airman . . .	1,660	...	...	...	1,660
Training grants for squadrons . . .	5,420	...	...	...	5,420
Miscellaneous . . .	...	79,490	28,977	10,802	1,19,269
Conserancy charges . . .	...	...	10,183	2,149	12,332
Total charges under Head B. . . .	1,34,170	2,24,122	17,45,457	5,00,209	26,03,958

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Total.
Part C.—Royal Air Force.	
C.—FOR STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.—	R
Pay and allowances of officers with King's Commissions	8,48,520
Pay and allowances (including messing allowances and allowances for families) of British soldiers	20,771
Pay and allowances (including money allowances) of Indian clerks, store-keepers and artificers	1,20,147
Pay and allowances (including money allowance) of Indian followers	7,824
Money compensation in lieu of rations for British troops	1,596
Kit and clothing allowances for British troops	781
Transportation charges	51,104
Miscellaneous	56,819
Conveyance charges	828
Total Charges under Head C.	8,12,890

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	A. Aviation stores.	B. Mechanical Transport stores.	C Provisions.	D. Fuel and Light.
	R	R	R	R
Part C.—Royal Air Force—contd.				
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
Purchases from the Army . . . . .	...	3,305	2,40,232	42,385
Central purchase	10,864	61,83,419		...
Local purchase for Depot and Park	71,782	17,821	...	...
Local purchase for direct delivery to consuming units	762	123	53,782	11,533
Bonus paid under the sliding scale of rations scheme . . . . .	...	...	1,153	...
Customs duty on imported stores	1,20,120	92,864	...	...
Purchase of stores from non-military Departments and Imperial stations	3,188	...	...	...
Deduct—				
Value of stores issued on payment to Military Engineer Services and of stores transferred to Part A	253	123	5,345	346
Total charges under Sub-Head D.	2,05,973	1,77,411	2,89,822	58,502

for the year ended 31st March 1930—*contd.*

E.	F.	G.	H.	I.	J.	Total.
Petrol, Benzol and Lubricants, Aviation.	Petrol and Lubricants, Mechanical Transport.	Miscellaneous stores.	Medical stores.	Clothing.	Ordnance.	
R	R	R	R	R	R	R
540,768	82,502	3,83,908	5,419	61,091	1,11,102	14,76,800
1,270	...	75,859	...	...	10,887	1,61,778
..	10	1,27,933	...	67	8,808	2,23,416
62	54	4,082	567	162	1,306	72,456
...	...	...	...	...	...	1,158
...	...	34,743	...	6,098	14,842	2,68,677
...	...	1,807	...	99	85	5,019
5,661	841	2,82,458	...	15,762	87,766	3,68,480
5,86,539	81,815	3,43,787	8986	61,755	89,139	18,43,819

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Part C.—Royal Air Force.		Total.
E.—MISCELLANEOUS—		R
Compensation for losses		1,153
Language rewards for British officers		1,500
Loss of cash		491
Arrear charges . . . . .		...
Payment for printing and stationery		56,305
Expenditure on anti-malarial measures in respect of Royal Air Force units and formations		4,799
Storage charges in respect of Royal Air Force bombs and their components held in deposits		59,571
Services rendered by Government Transport		5,817
Administration of telephones (excluding those of Royal Air Force Headquarters)		10,550
Fractional differences and miscellaneous		—67
Total charges under Head E.		1,40,119
F.—WORKS EXPENDITURE—		
A.—Works—		
1.—Accommodation—		
(a) Officers' quarters and messes		1,006
(b) British troops		1,92,475
(c) Indian troops		10,582
(d) Miscellaneous		1,85,178
2.—Hospitals—		
(a) British		39,032
(b) Indian . . . . .		...
3. Buildings for Depôts, etc.		1,16,418
4. Special Works—		
(a) Defence		11,313
(b) Mobilisation Works		43,553
(c) Miscellaneous		55,302
5. Land, Roads, Drains and Conservancy—		
(a) Lands		2,40,692
(b) Military roads in Cantonments . . . . .		...
(c) Military roads ex-Cantonments . . . . .		...
(d) Railway sidings . . . . .		...
(e) Drainage		20
(f) Conservancy . . . . .		...
Total Carried over		8,45,598

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

		Total.
		R
Total Brought forward		8,45,506
Part C.—Royal Air Force.		
6. Furniture		9,572
7. Installations—		
(a) Water supply		10,643
(b) Electric Installations		9,708
8. Minor Works		1,01,914
Total A		9,77,481
B. Repairs and Maintenance—		
1. Buildings		2,30,527
2. Military roads in Cantonments		54,307
3. Military roads ex-Cantonments		561
4. Furniture		31,238
5. Miscellaneous		1,73,460
Total B		4,90,093
C. Maintenance and Operation of Installations—		
Water-supply		1,22,264
Electric Installations		1,87,836
Total C		3,10,100
D. General Charges—		
Rent of hired Buildings		3,530
Rates and taxes		1,383
Railway sidings and platforms		4,885
Rent for lands . . . . .		...
Care of vacant buildings		4,871
Miscellaneous		718
Total D		15,387
E. and F. Establishment, Tools and Plant		1,93,764
Total Charges under Head F.		16,86,775

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March
1930—concl'd.

	Total.
	R
Part C.—Royal Air Force.	
G. NON-EFFECTIVE CHARGES—	
Rewards for Military Services—	
Annuities and Gratuities	980
Pensions—	
Retired, wound and invalid pensions and gratuities to Indians, including family pensions.	595
Departmental Pensions	21,186
Pensions capitalized	3,802
Total Non-Effective Charges	26,160

APPENDIX I—STOCK ACCOUNT of the ARMY

Heads.	Provisions.	Forage.	Petrol and lubricants.	Coal and firewood.	Oil for fuel and light.
	R	R	R	R	R
Opening balance—					
(a) of stock	60,88,379	10,95,366	8,94,600	1,11,388	40,886
(b) of book value of losses under investigation .	5,118	800	3,613	5,595	38
Additions—					
Stores purchased—					
(a) In England . . . . .	...	...	65,120	...	...
(b) In India . . . . .	...	...	18,08,749	4,48,461	6,02,904
Stores received from factories (including manufactures and repairs in workshops).	1,12,11,268	81,07,751	4,...	...	...
Stores received by transfer	1,03,77,833	95,58,911	14,18,890	17,073	2,34,194
Increases or decreases in the value of stores by fluctuation in their prices, etc.	-2,02,939	8,05,597	-25,562	-23,192	4,194
Value of stores found surplus on taking stock . .	2,595	739	1,784	1,874	74
Total .	4,51,47,641	2,65,50,692	30,71,164	4,51,716	8,41,886
Total Receipts .	5,11,91,138	2,76,46,858	34,69,377	5,68,699	8,82,290
Deductions—					
Stores issued to units and establishments	1,24,09,298	83,27,868	7,37,920	1,69,603	5,04,358
Stores issued to manufacturing establishments and workshops.	1,25,39,181	75,91,047	15,727	10,448	14,308
Stores issued on payment	9,38,252	1,88,659	7,95,285	2,10,442	1,06,272
Stores transferred	1,99,83,153	1,01,81,745	14,13,056	26,910	2,20,635
Stores issued to overseas garrisons (less receipts) .	1,03,715	10,721	114	22	...
Surplus and obsolete stores transferred to the unpriced ledgers.	7,592	595	1,205	46	...
Losses in stores	32,183	3,415	30,351	17,468	2,965
Fractional differences	-120	-212	-232	-83	-1,265
Total .	4,60,13,059	2,62,33,838	30,43,376	4,34,556	8,47,273
Closing balance—					
(a) of stock	51,76,474	14,12,171	4,25,244	1,88,843	34,975
(b) of book value of losses under investigation .	1,605	349	757	...	42
Stores in transit on 31st March 1930	10,82,580	1,96,762	32,235	...	4,443
Total .	62,10,659	16,09,282	4,58,233	1,83,843	39,465

(a) The minus figure is due to receipt of certain pack
 (b) The minus figure represents cost of 20 serviceable chassis transferred to Heavy Repair Shop, Mechanical Transport (class I), Force.

for the year ended 31st March 1930.

Other Indian Army Service Corps stores.	Mechanical Transport stores including tyres.	Mechanical Transport vehicles	Animals	Ordnance.	Clothing	Total
R	R	R	R	R	R	R
22,53,222	76,04,449	22,64,015	55,88,845	10,78,71,815	2,11,34,044	15,44,86,009
10,510			..	4,51,386	7,849	4,84,359
81,378	18,10,894	53,34,971	2,77,950	35,47,461	9,87,813	1,21,14,617
16,71,973	8,00,487	22,14,479	46,83,035	7,01,58,879	1,90,84,829	16,27,01,801
35,297	16,32,567	33,66,552	15,08,495	2,91,81,201	1,01,90,537	8,11,38,044
43,43,291	16,32,567	33,66,552	15,08,495	2,91,81,201	1,01,90,537	8,11,38,044
-2,14,407	-38,517	1,101	.	-5,77,340	-9,42,868	-17,17,558
40,328	25,063	...	...	10,26,618	31,503	11,80,861
59,54,830	45,61,090	1,22,14,479	46,83,035	7,01,58,879	1,90,84,829	16,27,01,801
82,17,592	1,22,56,139	1,44,77,494	1,02,54,930	17,84,82,030	4,02,26,222	34,73,72,260
10,23,231	14,77,363	37,60,402	33,40,932	2,56,65,695	54,40,061	6,89,06,731
-7,143(a)	11,77,668	...	...	78,41,034	34,268	2,91,46,538
1,33,071	14,456	(b)-1,23,444	1,79,833	36,15,424	50,80,584	1,11,38,834
47,10,054	15,95,477	33,45,203	15,08,495	2,80,43,666	1,62,05,001	8,12,41,420
1,126	...	...	...	20,847	45,650	1,82,195
4,35,522	83,856	45,273	...	19,87,670	1,42,995	27,05,054
45,342	10,680	...	2,07,290	17,58,884	76,064	21,84,627
150	-17	5	..	-397	38	-2,183
63,51,333	43,53,963	1,30,27,444	52,36,550	6,89,31,843	2,10,24,661	19,35,03,216
13,64,714	78,57,176	14,50,050	50,18,380	10,86,70,380	1,91,82,151	15,12,65,508
1,525	...	...	...	8,79,857	19,410	9,03,545
73,428	51,481	521	.	13,59,115	4,51,515	32,02,155
19,39,687	79,48,657	14,50,641	50,18,380	11,09,09,302	1,96,53,076	15,53,71,208

ing materials in bulk by grain depôts from dairy farms.

Chakla by the Royal Air Force for mounting of bodies and use in the Army as they were not considered useful to the Royal Air

K.—Military Receipts and Services.

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APPENDIX II--ACCOUNT showing the COST OF MAINTENANCE of the VARIOUS ARMS AND

FIGHTING

A - FOREIGN INDIAN

Unit and average strength (all ranks)	British Cavalry (6 units of 177 men)	Indian Cavalry (21 units of 15, 18 men)	Royal Horse Artillery (5 units of 1,083 men)	Royal Field Artillery (44 units of 1,162 men)	Pack Artillery Brigades (18 units of 8,192 men)	Medium Artillery Bps (10 units of 8,192 men)	Heavy Artillery (4 units of 8,192 men)	Training Centres Artillery (3 units of 1,178 men)	Engineers (63 units of 8,467 men)	Pioneers (10 units of 1,166 men)	British Infantry units (145,882 men)	Indian Infantry (11 units of 15, 79 men)	Royal Tank Corps (11 units of 1,500 men)	The Indian Cavalry Corps (11 units of 6,888 men)
Cash Expenditure	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1 Pay and other expenditure compiled under the sub- or number heads concerned.	45,20,024	81,07,079	14,84,477	1,17,98,522	47,44,718	24,81,439	6,78,478	8,41,838	53,09,066	33,70,310	1,31,161	1,01,011	5,17,076	64,08,947
2. Transportation charges—														
(a) Travelling and maintenance allowances.	17,368	61,990	8,673	81,048	47,190	22,771	3,856	8,060	18,727	2,01,800	4,63,174	81,686	47,838	
(b) Rail charges . . .	82,081	72,037	17,330	2,30,700	68,688	60,673	4,328	18,468	61,108	20,100	0,81,308	7,10,767	81,027	1,02,617
(c) Sea and inland water charges.	230	048	804	9,828	4,274	108	684	18	12,488	13,741	1,04,708	42,317	2,957	8,674
(d) Hired transport charges	17,330	37,390	3,830	41,300	22,684	8,648	650	831	8,408	1,62,300	2,81,800	1,80,816	5,932	15,768
3. Convivancy charges . .	11,899	28,182	2,991	82,894	15,007	5,530	8,687	3,800	16,078	0,973	2,47,090	1,74,008	8,501	12,309
4. Hot weather establishments.	4,197	3,808	9,233	22,797	641	4,767	..	1,982	8,477	138	48,608	11,867	1,091	3,660
5. Local purchases for direct delivery to unit—														
(a) Provisions . . .	1,88,124	20,028	37,886	4,81,338	79,167	61,911	33,241	10,621	73,448	71,133	77,02,030	5,94,680	71,060	1,81,820
(b) Grass and salt for animals.	346	1,867	40	5,033	3,204	..	..	80	605	476	616	2,048	..	886
(c) Fuel and lubricants.	..	..	..	3	..	..	..	..	..	..	11	81	508	..
(d) Coal and firewood . .	21,873	94,048	9,868	64,996	62,839	15,328	8,098	8,463	61,836	47,220	3,82,412	7,46,775	16,414	42,676
(e) Oil for fuel and light	..	..	..	..	..	..	..	..	..	..	801	555	..	..
(f) Mechanical Transport stores including tyres	..	..	..	..	11	794	..	..	..	..	..	..	4,707	..
(g) Ordnance stores . . .	928	3,488	84	4,698	423	267	186	84	12,790	316	19,448	51,325	2,220	1,808
(h) Clothing . . .	..	18	..	117	78	..	..	..	286	108	41	2,147	..	..
6. Bounties paid on sliding scale of rations—														
(i) Provisions . . .	8,646	1,802	1,810	6,689	1,243	2,870	1,340	379	3,753	4,113	90,687	16,727	2,878	5,869
(j) Coal and firewood . .	106	106	1	147	30	4	9	8	79	37	1,223	1,111	60	22
7. Payments to War Office or British Forces Service in India.	10,26,380	..	2,61,803	23,47,823	2,78,800	4,47,359	1,02,411	26,020	..	..	1,37,68,597	..	4,27,676	..
8. National Health Insurance, Army.	20,107	..	7,458	66,380	6,868	12,684	3,883	89	..	..	8,94,883	..	11,720	..
9. Unemployment Insurance.	85,242	..	21,844	1,04,474	20,117	37,132	8,247	1,818	..	..	11,80,019	..	24,350	..
Total Expenditure Incurred	69,65,440	87,28,028	17,27,810	1,84,06,789	88,09,958	91,27,400	7,95,261	9,20,808	68,23,057	84,00,246	7,34,71,888	6,21,11,868	31,70,850	69,55,495

DEPARTMENTS of the SERVICE for the year ending 31st March 1930.

[illegible]

K.—Military Receipts and Services.

APPENDIX II—ACCOUNTS showing the COST OF MAINTENANCE of the VARIOUS ARMS AND

FIGHTING

A.—FORCES IN INDIA

Unit and average strength (all ranks)	British Cavalry (6 units of 1,177 men)	Indian Cavalry (21 units of 12,413 men)	Royal Horse Artillery (4 units of 1,176 men)	Royal Field Artillery (44 units of 11,032 men)	Peak Artillery Brigade (4 units of 6,132 men)	Medium Artillery Brigade (4 units of 1,200 men)	Heavy Artillery (4 units of 395 men)	Tamang Cavalry Artillery (2 units of 1,768 men)	Engineers (63 units of 6,357 men)	Pioneers (10 units of 1,095 men)	B-Force Infantry (45 units of 4,399 men)	Indian Infantry (133 units of 80,379 men)	Royal Tank Corps (8 units of 1,600 men)	Indian Signal Corps (4 units of 988 men)
	R	R	R	R	R	R	R	P	R	R	R	R	R	R
Brought forward	99,816,440	87,350,000	17,27,110	1,24,017,750	33,731,665	31,27,400	7,09,301	8,20,501	86,44,027	24,80,245	7,17,188	5,21,13,558	81,71,520	88,36,028
Cost of stores supplied and services rendered—														
(a) Value of houses less receipts from supply stores deposited for use of consumption—														
(a) Pensions	60,784	7,10,108	46,700	41	4,71,210	7	2,01,400	3	1,44,800	2,91,943	10,37,104	58,08,068	41,29	2,55,428
(b) Fuel	5,01,600	17,40,040	1,87,000	2,42,412	5,08,106	1,03,167	2	48,751	1,13,274	8	5,06,514	3	2,97,468	
(c) Petrol and lubricants	771	—53	100	3,702	1,343	54,598	703	47	4,725	82	1,060	15,823	81,986	
(d) Coal and firewood	898	—70	—346	—0,040	16,614	108	—717	71	—225	—1,019	428	61,716	—2,804	1,341
(e) Oil for fuel and light	2,010	32,620	1,820	10,771	14,099	4,100	1,821	2,563	19,826	14,567	46,978	1,74,710	4,726	18,766
(f) Other Indian Army Service Corps stores	5,126	6,486	1,960	15,861	3,403	0,527	580	1,309	5,811	2,876	45,666	61,985	12,289	7,420
(g) Mechanical Transport stores, including tyres	2,473			1,21,618		98,960		—10	1,024				2,88,947	21,613
(h) Mechanical Transport vehicles	4,866			7,51,106		14,14,431			6,040				15,86,738	60,793
(i) Animals (Remounts)	9,27,720	9,81,826	1,44,320	4,47,188	8,00,498	1,13,684		14,430	70,423	6,900	20,800	1,20,147		1,23,888
(j) Ordnance stores	4,81,824	11,73,570	8,00,794	23,70,157	9,82,178	7,05,434	71,622	—1,16,830	6,88,962	2,17,486	48,18,89	55,08,800	1,89,900	9,29,061
(k) Clothing and necessaries	38,896	1,62,633	2,367	1,07,310	1,80,046	21,651	5,518	1,36,808	91,511	1,50,541	4,54,366	19,42,170	2,440	96,904
11. Losses of stores in supply and store depots	13,486	46,284	7,202	81,423	22,488	24,937	900	1,058	14,261	7,249	61,826	1,87,050	21,321	17,071
12. Losses due to fluctuation in price of stores in charge of store depots	34,679	1,16,669	18,464	1,81,826	80,143	64,001	2,403	4,260	38,608	18,577	1,66,008	3,51,878	51,408	45,900
13. Losses due to sale of surplus and obsolete stores	17,730	46,406	18,698	97,028	86,707	33,486	2,804	—4,460	26,676	8,400	1,76,628	2,14,283	22,016	68,066
14. Cost of imported sera supplied free by the Central Research Institute, Kasauli, to Military Hospitals														
15. Cost of stores supplied by—														
(a) Bakeries	71,748	385	26,684	2,34,451	37,740	14,813			2,300		10,83,069	1,500	32,048	64,686
(b) Butcheries		22			18,470	6,208			9,540		1,91,127	9,086	14,380	80
(c) Grass Farms	2,83,404	18,16,367	1,88,168	7,46,983	4,87,614	86,761		38,347	1,40,381	27,859	2,54,809	4,38,278	7	2,32,393
(d) Dairy Farms				745	86						267	49	3	70
(e) Medical store depots and workshops	1,019	2,639	2,417	11,038	1,187	703		219	3,613	664	17,855	17,864	675	801
16. Normal expenditure on stores for units on field service														
17. Cost of repairs to deposit stores received from units in arsenals and Heavy Repair shops	2,780	6,043	1,216	84,962	16,878	2,000	196	10,684	2,674	1,684	12,664	61,682	1,07,227	16,068
18. Cost of services rendered by Government transport (animal and mechanical)	38,023	1,77,513	5,117	61,080	1,30,639	1,211	160	1,567	64,083	27,072	2,08,740	4,00,407	4,614	54,065
19. Cost of water and electricity supplied by the Military Engineer Service	8,15,060	51,202	81,700	4,54,186	64,513	1,14,001	39,237	5,489	26,743	24,721	17,41,616	8,48,628	90,615	1,40,947
20. Cost of water and electricity supplied by Army Ordnance Factories											9			
Total cost	82,41,648	1,03,39,854	37,70,020	2,26,17,805	86,23,858	80,52,438	9,40,681	11,56,283	74,41,217	48,39,380	8,87,12,271	6,83,85,008	87,33,782	62,78,616
Cost per unit for Fighting Services only	10,08,392	7,20,962	3,46,790	7,02,611	13,28,698	6,06,249	2,35,238	5,77,638	11,10,183	4,38,928	16,00,902	5,64,762	7,16,632	6,18,388
Cost per head for Fighting Services only	1,887	1,001	1,648	1,606	1,068	2,037	1,800	648	690	608	1,689	698	8,878	1,405

XXXVII and 49--Marine.

Under these heads are included the transactions of the Royal Indian Marine Department.

REVENUE.

The main items of revenue ordinarily occur under the heads (1) 'Dockyard Services and Supplies,' and (2) 'Hire of vessels'. The amount under (1) represents mostly receipts on account of work done by the Royal Indian Marine for other departments, Local Governments and the Royal Navy. The heavy receipts under 'Other Items' in the accounts for 1929-30 are chiefly due to the drawings from the Kidderpore Dockyard Suspense Account for expenditure on purchase of ships and vessels

EXPENDITURE.

The main headings of expenditure are enumerated in the Abstract Account No 76-B.

The expenditure debited in the ~~Revenue Account~~ is mainly on account of (1) an annual contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, (2) Marine stores and (3) ~~and~~ and Furlough Allowances of the Royal Indian Marine Service.

No. 76-A.- ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1930.

RECEIPTS IN INDIA.			R
Recoveries on account of Dockyard Supplies and Services to Provincial Governments, etc.			3,27,553
Hire of vessels			53,613
Sale proceeds of vessels and stores			2,571
Other items			10,43,798
TOTAL			14,78,235
RECEIPTS IN ENGLAND.			
Miscellaneous Receipts	Secretary of State	High Commissioner	Total
	£	£	£
	671	57	728
TOTAL	671	57	728
Ditto converted into Rs. at £1 = Rs. 13½			9,705
Exchange on ditto			79
TOTAL MARINE RECEIPTS			9,784
			14,88,019

No. 76-B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1930.

General Supervision and Accounts:			R	R
Allowance to Naval Commander-in-Chief on the Indian Station			10,000	
Director of the Royal Indian Marine			2,02,182	
Total				2,12,182
Marine Survey				85,917
Miscellaneous Shore Establishment				1,08,250
Dockyards:			R	
Commander of the Yard's Department			24,241	
Engineer Manager's Department			98,938	
Marine Store Officer's Department			79,117	
Dockyard Dispensary			10,219	
Wages of Artificers and Labourers			4,76,921	
Miscellaneous expenses			28,850	
Dockyard Police Force			40,093	
Total				7,55,879
Salaries and Allowances of Officers and Men afloat:				
Pay of Officers and Warrant Officers			3,40,293	
Pay of men			4,87,787	
Miscellaneous charges			1,49,626	
			9,77,706	
CHARGES IN ENGLAND.				
Royal Indian Marine Furlough pay	Secretary of State	High Commissioner	Total	
	£	£	£	
	14,100	..	14,100	
Leave salaries and deputation pay	...	242		
Sterling overseas pay	...	463	468	
TOTAL	14,100	710	14,810	
Ditto converted into Rs. at £1 = Rs. 13½			1,97,466	
Exchange on ditto			1,640	
Total				11,76,812
Vidtualling of Officers and Men afloat:				
Provisions and money allowances in lieu thereof			2,50,742	
Purchase of water for Royal Indian Marine vessels			8,526	
Total				2,59,268
Carried over				26,08,308

No. 76-B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1930—*concl'd.*

Marine Stores and Coal :—	Brought forward	R
		26,08,308
Stores and coal for Royal Indian Marine	R	
Stores and coal unallocated (stock)	9,57,344	
	1,54,798	
	11,12,142	
CHARGES IN ENGLAND.		
Stores for India	High Commissioner.	£
	47,289	
Ditto converted into Rs. at £1 = Rs. 13½	630,525	
Exchange on ditto	5,336	
	Total	17,48,913
Purchase and Hire of Ships and Vessels :—		
Purchase of ships and Vessels	2,05,496	
Hire of ditto	17,067	
Stores for Royal Indian Marine	1,22,866	
Extra expenditure in consequence of reorganisation of R. I. M.	3,385	
	Total	9,46,814
Miscellaneous :—		
Freight on Europe Stores	4,840	
Piloting and towing of Royal Indian Marine Ships	15,499	
Passage and conveyance of officers and men	28,462	
Repairs, etc., to Royal Indian Marine Ships at out-stations	6,598	
Repairs to His Majesty's Ships of War in Indian Seas	80,480	
Coal and oil fuel supplied to His Majesty's Ships of War in Indian Seas	3,13,513	
Miscellaneous items	88,062	
	3,60,880	
CHARGES IN ENGLAND.		
Contribution towards the expenses of His Majesty's Ships employed in Indian Seas, etc.	Secretary of State.	£
Miscellaneous expenditure	100,012	
	7,701	
	Total	107,713
Ditto converted into Rs. at £1 = Rs. 13½	1,436,167	
Exchange on ditto	11,378	
	Total	18,08,375
Works Expenditure		1,86,550
Non-effective Charges :—		
Charges in India		1,55,194
Charges in England.		
Royal Indian Marine Retired Pay	Secretary of State.	High Commissioner.
Indian Navy Retired Pay	£	£
Pensions—Royal Indian Marine	53,869	...
	88	..
	..	6,096
Total	53,957	6,096
	60,053	
Ditto converted into Rs. at £1 = Rs. 13½	8,00,699	
Exchange on ditto	6,209	
	Total	9,62,102
TOTAL MARINE CHARGES		82,62,752
Charges in India		51,72,732
Charges in England		30,64,857
Exchange.		24,563

XXXVIII and 50—Military Engineer Services.

The buildings, roads and other works required for purposes of the Army and the defence of India, and the receipts connected therewith, are dealt with under this head, which bears the same relation to the head "Army" as the head "Civil Works" bears to other civil heads of expenditure. Prior to 1906-07, the Military Engineer Services formed an integral part of the Public Works Department.

2. The details of receipts are exhibited in Account No. 77. The different varieties of Military Works of a capital nature are exhibited in Account No. 77-B., while expenditure on the repair and maintenance of these works and other miscellaneous charges which are not of a capital nature are shown in Account No. 77-C.

No. 77.—ABSTRACT ACCOUNT of RECEIPTS from MILITARY ENGINEER SERVICES during the year ended 31st March 1930.

	No. of Item.	Intelligence and Genl.	Defence	Stamps and Imperial Circle	Madras	Bombay	Bengal	United Provinces	Punjab	Bihar and Orissa	Central Provinces and Berar	Assam	Coorg	Total
1. Receipts—		R	R	Rs	R	R	R	R	R	R	R	R	R	R
(a) Buildings	1	7,76,606		..	..	..	78,131	..	282	105	391	..	41	8,51,356
(b) Furniture	2	44,774	..	..	..	..	..	..	..	..	..	..	..	44,874
(c) Electric Installations and hire of fans	3	54,775	..	..	..	..	94	..	..	..	..	..	..	54,869
(d) Miscellaneous (hire of tools and plant, etc.)	4	25,659	..	..	..	..	-3	..	..	..	..	4	..	25,658
2. Recoveries on account of supply of—														
(a) Water	5	6,17,873	..	..	..	57,949	..	..	..	36	..	..	..	6,75,834
(b) Electric energy	6	9,70,259	..	..	..	..	..	..	..	..	..	..	..	9,70,299
3. Sales of Government property	7	1,94,755	..	119	3	..	783	..	..	..	..	81	..	1,95,867
4. Miscellaneous (fines, refunds, unclaimed deposits, etc.)	8	2,02,645	735	298	..	359	..	..	34,877	25	16	-210	..	2,18,740
5. Receipt from Land Sale Suspense Account:	9	28,20,314	..	..	..	..	..	..	..	..	..	..	..	28,20,334
6. Receipts by transfer from payments made by Bombay Government for replacement of Military Buildings displaced in connection with Kanchi Development Scheme	10	1 60	..	..	..	..	..	..	..	..	..	..	..	1 60
TOTAL		55,08,426	735	415	3	58,318	79,009	487	24,659	166	407	-175	41	56,84,501

No. 77-A.—ABSTRACT ACCOUNT OF EXPENDITURE ON MILITARY ENGINEER SERVICES during the Year ended 31st March 1930.

HEAD OF EXPENDITURE REFERENCE TO A.C. No.	Engineer- in-Chief.	Datta Province.	Sindh Imperial Cold.	Madras.	BOMBAY.		Bengal.	Port Blair.	United Provinces.	Punjab.	Roha* and Coast.	Central Provinces and Berar.	Assam.	Coorg.	Totals.
					Bombay Progr.	Military Accom- modation Schemes.									
Works (Capital Expenditure—No. 77-B)	it	8,415	26,102	..	445	40,161	4,026	181	..	32,252	10,016	..	2,909	..	2,58,19,033
Standing Charges (Recurring Expenditure—No. 77-C)	1,73,41,026	2,269	87,911	634	64,243	412	48,452	5,916	24,400	25,210	13,034	5,280	15,031	1,081	1,76,36,189
Establishment (No. 77-D)	61,04,245	913	41,802	135	8,780	6,147	8,253	1,973	1,111	8,510	4,620	764	3,210	260	61,87,072
Tools and Plant	3,11,320	92	353	4	407	..	787	119	1,183	707	353	51	612	190	3,15,091
Suspense	—3,89,582	..	..	..	..	..	..	..	..	..	..	..	..	..	—2,89,582
Total	4,61,02,045	11,689	1,56,174	773	68,825	46,760	61,517	8,189	27,354	66,679	28,023	6,105	21,752	1,531	4,66,07,426
Deduct—Receipts taken in reduction of expenditure	..	..	..	..	..	46,760	..	..	..	..	..	..	..	..	46,760
Total	4,61,02,045	11,689	1,56,174	773	68,823	..	61,517	8,189	27,354	66,679	28,023	6,105	21,752	1,531	4,66,20,676
Deduct—English, co.- of Stores	1,46,172	..	..	..	..	..	..	..	..	..	..	..	..	..	1,46,172
NET INDIA—MILITARY ENGINEER SERVICES	4,60,13,863	11,689	1,56,174	773	68,825	..	61,517	8,189	27,354	66,679	28,023	6,105	21,752	1,531	4,64,72,504

CHARGES IN ENGLAND.				
Secretary of State	High Com- missioner	Totals		
£	£	£	£	
22,087	..	22,087	22,087	
11,282	..	11,282	11,282	
479	..	479	479	
Total Charges in England		£	11,761	33,868
Ditto converted into Rs. at £1 = Rs. 18½		..	..	..
Exchange on ditto	
TOTAL CHARGES MILITARY ENGINEER SERVICES	

4,61,444	8,778	4,69,27,726
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K.—Military Receipts and Services

[illegible]

K.—Military Receipts and Services.

No. 77C.—CLASSIFIED ALISTRACT ACCOUNT of EXPENDITURE on MILITARY ENGINEER SERVICES—STANDING CHARGES during the year ended 31st March 1930.

HEADS OF EXPENDITURE.	Engineering Units.	Datta Province.	Simla Imperial Circle.	Madras	BOMBAY.		Bengal.	Port Blair.	United Provinces.	Punjab.	Bikan and Oudh.	Central Provinces and Belar.	Assam.	Coorg.	Total.
B.—Repairs and Renewals:—	R														
1. Buildings	11,098	...	20,023	412	R	R	R	5,402	R	R	R	R	R	H	61,89,537
2. Imperial Military Roads in Conton- ments	12,10,210	...	...	...	5,130	...	1,747	...	...	...	318	648	860	...	12,18,413
3. Military Roads ex-Contonments	10,92,251	...	...	...	2,980	...	8,293	...	...	...	4,853	...	...	...	11,03,331
4. Furniture—															
(a) Furniture	12,25,390	...	800	...	...	...	...	376	...	...	...	...	...	...	12,26,475
(b) Deduct cost of repairs debitable to Royal Ali Force.	10,100	...	...	...	...	...	...	...	...	...	...	...	...	...	10,100
Miscellaneous	9,19,480	...	1,983	101	544	102	641	...	...	...	...	4,409	...	221	9,49,770
Total	1,05,48,229	...	31,818	503	8,063	442	21,234	5,368	439	306	10,616	5,290	12,907	1,081	1,17,67,126
C.—Maintenance and Operation of Installa- tions:—															
1. Water supply	16,77,019	...	4,978	...	55,530	...	1,839	...	...	735	...	...	...	...	17,40,172
2. Electrical Installations	25,61,829	923	13,265	...	...	...	7,494	...	...	...	...	...	...	...	25,86,411
3. Ice-making and refrigerating	20,733	...	...	...	...	...	...	...	...	...	...	...	...	...	20,738
4. Miscellaneous Machinery	53,368	...	...	...	...	...	...	...	...	...	...	...	...	...	53,368
5. Renewals	5,13,968	...	...	...	...	...	...	...	...	...	...	...	...	...	5,13,968
Total	45,29,928	923	18,243	...	55,580	...	9,333	...	...	735	...	...	...	...	49,14,843

D.—General Charges —											
1. Rent for hired buildings . . .	10,77,036	...	22,261	131	...	...	...	...	...	...	11,01,051
2. Payments on account of compensation for quarters, etc. . .	88,683	...	...	...	...	...	48	...	...	...	89,162
3. Rates and Taxes . . .	2,87,503	...	14,188	...	...	17,885	...	...	...	2,014	2,72,033
4. Payments for Railway sidings and platforms . . .	2,07,461	...	...	...	...	...	...	139	...	...	2,07,680
5. Rent for land . . .	1,36,844	...	101	...	...	...	...	...	...	...	1,36,445
6. Care of vacant buildings . . .	1,62,411	...	...	...	...	...	...	...	...	...	1,52,411
7. Miscellaneous . . .	62,915	1,346	1,203	...	...	...	...	24,181	337	00	60,149
Total	10,62,869	1,346	37,750	131	...	17,885	48	21,211	2,788	2,121	20,45,521
GRAND TOTAL	1,73,41,020	2,269	87,911	634	442	43,452	5,916	24,650	1,104	1,031	1,76,35,180

E.—Military Receipts and Services.

No. 77-D.—ABSTRACT ACCOUNT OF EXPENDITURE ON MILITARY ENGINEER SERVICES—ESTABLISHMENT during the year ended 31st March 1950, with the Percentage it bears to the Total Outlay on Works and Standing Charges.

HEADS OF EXPENDITURE.	Engineering Unit.	P.W. Division.	Sindh Imperial Circle.	Madras.	BOMBAY.		Bengal.	Port Blair.	United Provinces.	Punjab.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL.
					Barkey Division.	Military Accounts and Sikkim.									
E.—ESTABLISHMENT.															
1. Direction	R	...	R	R	R	R	R	R	R	R	R	R	R	R	R
2. Administration	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Executive	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Payments for Printing and Stationery	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	61,01,45	...	...	...	...	...	...	...	...	...	...	...	...	...	61,04,215
b. Add.—Charges by other Departments															
	...	913	41,02	135	3,750	6,147	8,252	1,973	2,511	10	4,620	764	3,210	280	52,497
TOTAL INDIA	61,01,215	913	41,803	135	3,750	6,147	8,252	1,973	2,511	8,510	4,620	764	3,210	280	61,57,072
Add.—Leave Allowance, etc., paid in England															
	3,03,008	...	...	...	...	...	...	...	...	...	...	...	...	...	3,03,008
TOTAL ESTABLISHMENT CHARGES—MILITARY ENGINEER SERVICES															
	64,04,223	913	41,803	135	3,750	6,147	8,252	1,973	2,511	8,510	4,620	764	3,210	280	61,70,850
Percentage of Total Establishment on Total Works and Standing Charges as shown in Account No. 77-A.	10.00	8.51	30.63	21.59	5.77	15.14	15.72	32.36	10.19	14.81	20.04	14.44	17.80	24.03	26.64

Military Reserve Fund.

The stabilised military budget system introduced from 1928-29, as originally arranged, provided for a total net expenditure on the Military Services for the period 1928-29 to 1931-32 of Rs 220 Crores, *plus* such sums as may be required annually for the expansion of the Territorial Forces in accordance with the recommendations of the Shea Committee. The Military budget for any particular year of the period was not to exceed Rs. 55 crores, *plus* the realised savings of previous years, *plus*, again, the sum required in that year for the expansion of the Territorial Forces. This arrangement was modified in the budget for 1930-31; the system was given one year's longer life but at the same time the annual military budget figure apart from realised savings and amounts required for the Territorial Forces was refixed at Rs. 54.20 crores, so that for the years 1930-31 to 1932-33 the basic figure in the stabilised military budget system will be Rs. 54.20 crores. Any savings accruing within the annual allotments of 55 or 54.20 crores will, pending utilisation in the later years of the period, be carried to a suspense account. The sums allotted for the expansion of the Territorial Forces in 1928-29 and 1929-30 were Rs. 10 lakhs in each year.

The net savings accounted for 1929-30 within the allotment of Rs. 55.10 crores amounted to Rs. 13,41,222, and this sum has been transferred to a new Central Ledger Head "Military Reserve Fund" under Section "Deposits and Advances" by debit to the major head "50-A-Transfers to Military Reserve Fund". Transfers from the Fund to the Military accounts will be brought to account through the Major head "XXXVIII-A-Transfers from the Military Reserve Fund" opened for the purpose.

No. 77. E.—STATEMENT SHOWING THE APPROPRIATIONS TO AND FROM THE MILITARY RESERVE FUND during the year 1929 30 and the balances at credit of the fund at the commencement and close of the year.

	Balance, 1st April 1929.	Transactions during 1929-30.		Balance, 31st March 1930.
		Appropriation to the fund from savings in Mil- itary budget, <i>vide</i> Account No. 76.	Appropriation from the fund for expenditure on Military ser- vices, <i>vide</i> Ac- count No 75	
	£	£	£	£
Military Reserve Fund	26,06,737	13,41,222	...	39,47,959

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

**Section L.—Provincial Contributions and Miscellaneous Adjustments
between Central and Provincial Governments.**

MAJOR HEAD.	No. of Account	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL.	
				Central.	Provincial.
				R	R
Contributions to the Central Government by Provincial Governments.	78	Contributions to the Central Government by Provincial Governments.	598	...	...
Miscellaneous Adjustments between Central and Provincial Governments.	79	Miscellaneous Adjustments, etc.	597	+3,011	—3,011
		Total		+3,011	—3,011

1. This section comprises two separate major heads:—

- (i) Contributions to the Central Government by Provincial Governments.
- (ii) Miscellaneous adjustments between Central and Provincial Governments.

The former head hitherto recorded the contributions payable by the Provincial Governments to the Central Government under rule 18 of the Devolution Rules. In view of the complete and final remission of the Provincial contributions with effect from the year 1928-29, it is now confined to contributions, if any, levied by the Governor General in Council under rule 19 of the Devolution Rules.

The second head records such miscellaneous adjustments between the Central and the Provincial Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be exhibited under the appropriate service heads. The principle of making such adjustments under the appropriate service heads has been rigidly applied from the accounts for 1927-28, with the result that most of the adjustments previously effected through this head are now made under service heads.

2. In these accounts, transfers between the Central and Provincial Governments are shown as *plus* and *minus* entries on the receipt side, since the transactions represent a *transfer* of revenue from one Government to another. This method of exhibition differs from that followed in the purely Central and Provincial accounts published in the respective Budgets, in which the figures are exhibited as receipts and payments.

No. 78.—ACCOUNT OF CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENTS during the year 1929-30.

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.
Contributions to provide for the deficiency of Central Revenue as compared with Central Expenditure (a).	R ...	R ...	R ...	R ...	R ...	R ...	R ...	R ...	R ...	R ...
TOTAL CONTRIBUTIONS TO THE CENTRAL GOVERNMENT .	...	...	...	...	...	...	...	...	...	..

(a) The complete and final tabulation of contributions under Devolution Rules 17 and 18 was sanctioned by the Government on 1st April 1930.

No. 79.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL GOVERNMENTS during the year 1929-30.

[Credits + Debits—to Provincial Revenues.]

	R	R
Government of Bombay.		
<i>Provincial to Central (Reserved).</i>		
On account of the value of non-postal stamps in stock on the 1st April 1921 . .	3,011	—3,011
NET ASSIGNMENT FROM PROVINCIAL TO CENTRAL .		—3,011

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section M.—Extraordinary Items.

Revenue, Rs. 2,88,79,455

Expenditure, Rs. 34,010.

Major Head.	Number of Account.	Detail of Account.	Page.	Amount of Each Account.	
				Major Head Total.	
				Revenue.	Expenditure.
				R	R
Extraordinary Receipts	79A	Receipts Central	600	1,88,94,440	...
		Receipts Provincial	600	84,85,015	...
Extraordinary Payments	79B	Expenditure Central	601	...	0,062
		Expenditure Provincial	601	...	27,948
Transfers to Revenue Reserve Funds.	79C	Receipts and Expenditure			
		Provincial	602	15,00,000	...
		TOTAL		2,88,94,455	31,010

This section, with the two major heads 'XL—Extraordinary Receipts' and '52—Extraordinary Payments', was opened for the first time in the accounts for 1923-24 for the record of special receipts and charges of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and Provincial Governments. They do not include receipts of a capital nature connected with expenditure already debited to a capital head, which are recorded by deduction from expenditure debited under that head. Two additional major heads were provisionally opened in this section to exhibit in the Revenue Account the transfers to and from the Revenue Reserve Funds created by the Government of India and the Government of the Punjab—*vide* Note on Revenue Reserve Fund, page 657. These major heads in the Revenue Section, as well as the head "Revenue Reserve Fund", may possibly be discontinued from 1930-31.

No. 79-A.—ACCOUNT of EXTRAORDINARY RECEIPTS CREDITED to REVENUE during the year ended 31st March 1930.

	PROVINCIAL GOVERNMENTS.						Total Central and Provincial.
	Central Government.	Government of Bombay.	Government of Bengal.	Government of Punjab.	Government of Baroda.	Government of Central Provinces and Berar.	
	R.	R.	R.	R.	R.	R.	R.
RECEIPTS IN INDIA.							
Sale of land . . . . .	...	3,25,181	5,06,250	59,76,802	2,61,728	...	70,71,461
Sale of other Government assets . . . . .	...	27,035	...	150	...	34,234	62,039
Other items	1,55,00,000	3,197	...	(b) 76,862	...	...	1,68,78,979
<i>Deduct—Refunds</i>	1,56,00,000	3,55,933	5,06,250	78,54,300	2,61,728	34,234	2,40,12,479
	...	90	...	27,434	...	...	27,464
NET RECEIPTS IN INDIA	1,55,00,000	3,55,933	5,06,250	79,29,970	2,61,728	34,234	2,39,85,015
RECEIPTS IN ENGLAND.	£						
<i>Secretary of State.</i>							
Share of receipt from the German Government in respect of Reparations under the "Young" Scheme and under the "Young" Plan for period 1st March 1929 to 28th February 1930	245,174	...	...	...	...	...	...
<i>High Commissioner.</i>							
Earnings of Enemy Ships appropriated to Revenue	7,928	...	...	...	...	...	...
TOTAL RECEIPTS IN ENGLAND	253,102						
TOTAL INDIA AND ENGLAND	1,58,94,440	3,55,933	5,06,250	79,29,970	2,61,728	34,234	2,39,85,015
Ditto converted into Rs. at £1 = Rs. 13½	83,65,359	...	...	...	...	...	88,65,359
Exchange on ditto	29,081	...	...	...	...	...	29,081
TOTAL INDIA AND ENGLAND	1,88,94,440	3,55,933	5,06,250	79,29,970	2,61,728	34,234	2,39,85,015

(a) Represents transfer to revenue from the Personal Ledger Account of the Controller, Local Chitling Office (Enemy Field), in respect of the German Liquidation Account.
 (b) Consists mainly of interest due on the unpaid portion of sale proceeds of Government Lands in Canal Colonies and rent realised for temporary cultivation of Colony Lands proposed to be sold.

No. 79-B.—ACCOUNT of EXTRAORDINARY PAYMENTS CHARGED AGAINST REVENUE
during the year ended 31st March 1930.

CHARGES IN INDIA.	R
CENTRAL GOVERNMENT.	
Irrecoverable temporary loans written off (Controller, Local Clearing Office) . . .	6,062
GOVERNMENT OF BURMA (<i>Reserved</i>).	
Expenditure in connection with the Mandalay Cantonment . . .	23,073
Adjustment of the cost of land relinquished by the Burma Railways . . .	4,875
Total Provincial Government . . .	27,948
TOTAL EXTRAORDINARY PAYMENTS . . .	34,010

No. 79-C.—ACCOUNT of TRANSFERS ^{FROM}_{TO} THE REVENUE ACCOUNTS ^{TO}_{FROM} THE REVENUE RESERVE FUND of the GOVERNMENT OF THE PUNJAB during the year ended 31st March 1930.

GOVERNMENT OF PUNJAB.		R
Transfers to the Fund	. . . . .	...
Transfers from the Fund	. . . . .	15,00,000
Net Transfers from the Fund during the year		15,00,000

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Public Works Establishment and Tools and Plant.

Expenditure Rs. 6,67,63,700.

	No of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail	Expenditure.
					R
Public Works Establish- ment.	80	Expenditure	607	...	6,30,67,392
Public Works Tools and Plant ordinary	81	„	609	...	86,96,308
					6,67,63,700

Establishment and Tools and Plant charges in the Public Works Department and the method of distribution thereof among the various major heads.

Establishments employed by the Public Works Department are generally joint establishments employed on works charged under two or more major heads. The establishment charges of a Public Works division or office are in the first instance recorded under a single major head under which the division or office is classified for the purpose. At the end of the year, they are distributed amongst the various accounts which record the expenditure of the Public Works Department, in proportion to the works expenditure under each head affected. Any special establishment which is wholly employed on a work is, however, entirely charged to that work and is not included in these *pro rata* calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation or navigation works and the like or on the assessment, etc., of connected revenue, is charged direct to the Irrigation revenue account.

2. Similar remarks apply to charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, by which is meant tools, plant or machinery obtained to meet the special requirements of a particular work or project, is treated as a direct charge to the work or project concerned.

No. 80—ABSTRACT ACCOUNT of EXPENDITURE on ESTABLISHMENT of the PUBLIC
to the total expenditure

Establishment	Military Chief	INDIA GENERAL.											Total	Serial No.
		New Capital, Delhi	India Revenue	Viceroy's Office.	Simla Imperial Courts.	Port Blair	Rajputana	Central India.	Hyderabad.	Other Items	Kanul Legation.	Independent Civil Division		
Chief Engineer . . .	R	R	R	R	R	R	R	R	R	R	R	R	R	
Special Officers . . .		41,750	...	...	...	...	...	...	...	...	...	...	41,750	1
Superintending Engineer . . .		2,975,838	5,238	...	...	...	...	...	...	62,190	...	...	3,038,268	2
Executive Establishment . . .		58,511	...	12,700	32,964	...	58,275	52,026	...	...	...	...	2,14,473	3
Medical Establishment . . .		1,38,455	1,302	67,590	1,26,975	50,236	87,320	88,029	12,110	...	...	6,262	5,74,878	4
Special Survey Establishment . . .		14,908	...	...	...	...	3,849	...	...	...	...	...	14,008	5
Special Revenue Establishment . . .		...	...	...	...	...	...	...	...	...	...	...	3,849	6
Non-Gazetted and Miscellaneous Establishment . . .		...	384	...	...	...	...	...	...	...	...	...	3,811	7
Pensionary Charges . . .		11,90,414	38,466	...	...	...	...	...	...	...	...	...	12,35,882	8
Establishment Charges incurred in England . . .		...	...	...	...	...	3,278	...	...	...	...	...	3,278	9
TOTAL ESTABLISHMENT . . .		17,30,876	45,482	80,290	1,72,044	50,942	1,83,433	1,87,520	12,110	62,190	...	6,262	41,531	10
Add—Charges by other Departments, etc. . .	70,667	...	5,38,002	489	...	...	...	...	...	...	...	...	24,6,120	11
Defect—Charges to other Departments, etc. . .		6,72,855	...	...	47,326	2,649	...	267	1,567	...	...	...	6,00,248	12
GRAND TOTAL . . .	70,667	10,67,021	5,83,574	80,779	1,24,718	48,223	1,83,433	1,87,233	10,243	62,190	...	4,123	7,37,178	13
Distribution of the Grand Total above . . .		...	...	...	...	...	...	...	...	...	...	...	24,74,304	14
Irrigation, Navigation, etc.—														
Capital . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	15
Revenue (Working Expenses) . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	16
Works for which no Capital Accounts are kept . . .	...	...	...	...	...	...	21,847	...	...	...	...	...	21,847	10
Civil Works, Central . . .	70,667	...	5,83,574	80,779	1,24,718	48,223	1,86,741	1,87,233	10,243	62,190	...	4,123	4,845	17
Civil Works, Provincial . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	18
Civil Works not charged to Revenue . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	19
New Capital at Delhi . . .	...	10,67,021	...	...	...	...	...	...	...	...	...	...	...	20
Outlay on Agricultural Improvements . . .	...	...	...	...	...	...	...	...	...	...	...	...	10,67,021	21
Capital outlay on Industrial Development . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	22
TOTAL . . .	70,667	10,67,021	5,83,574	80,779	1,24,718	48,223	1,83,433	1,87,233	10,243	62,190	...	4,123	24,74,304	24
Total cost of Works and Repairs . . .														
Irrigation, Navigation, etc.—														
Capital . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	25
Revenue (Working Expenses) . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	26
Works for which no Capital Accounts are kept . . .	...	...	...	...	...	...	64,320	...	...	...	...	...	64,320	27
Civil Works, Central . . .	8,04,586	...	40,32,562	4,11,029	3,40,140	1,66,625	3,40,616	4,88,685	46,523	...	2,05,843	10,711	1,641	28
Civil Works, Provincial . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	29
Civil Works not charged to Revenue . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	30
New Capital at Delhi . . .	...	72,07,284	...	...	...	...	...	...	...	...	...	...	...	31
Outlay on Agricultural Improvements . . .	...	...	...	...	...	...	...	...	...	...	...	...	72,07,284	32
Capital outlay on Industrial Development . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	33
TOTAL WORKS AND REPAIRS . . .	8,04,986	72,07,284	40,32,562	4,11,029	3,40,140	1,66,625	7,06,577	4,88,685	46,523	...	2,05,843	10,711	1,86,15,014	34
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS . . .	28.17	14.35	14.47	19.65	36.67	28.94	25.96	26.30	22.02	...	...	38.49	17.04	35

WORKS DEPARTMENT during the year ended 31st March 1930, with the percentage it bears on
WORKS and REPAIRS

Serial No.	Baluchistan	North-West Frontier Province	Madrassa	Bombay	Bengal	United Provinces	Punjab	Burma	Bihar and Orissa	Central Provinces	Assam	Coorg	Shan States	Yokondan	Total
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1			3,55,085	5,00,636	3,68,193	7,28,213	11,32,267	5,38,138	2,72,054	2,35,018	1,62,005		59,067	44,81,856	
2			1,31,350	4,76,530	1,50,477	89,319	5,78,539	4,38,473	1,04,641					23,32,855	
3		1,11,550	4,25,721	8,09,348	3,87,872	1,38,080	12,37,820	1,38,459	2,81,548	1,13,829	66,306			43,26,578	
4	86,837	1,51,051	46,81,002	71,32,615	20,24,857	14,67,181	88,98,774	38,81,877	15,99,719	19,84,756	9,18,241		1,04,31	1,18,611	3,74,1,000
5		9,488	12,531	95,908	18,376	29,544	3,45,663	691	19,740	4,021	6,248			3,07,318	
6		2,816		70,323		34,145								1,11,153	
7		1,93,230		4,28,610	1,76,577	17,18,628	35,84,501	10,6,898	8,72,554	2,33,564				71,13,405	
8			937	783			2,26,255		1,75,212	2,18,116				1,56,398	
9	13,255	1,19,611	2,93,722	9,78,000										16,20,144	
10		53,174	2,55,000		1,73,808	2,77,057	6,13,576	5,39,677	2,33,293	1,88,821	57,059	4,032	16,988	20,45,753	
11	1,00,099	9,74,547	61,37,911	1,11,85,374	35,84,419	85,79,015	1,83,09,933	64,80,115	28,61,401	32,68,272	12,11,060	64,463	4,98,706	6,56,64,833	
12	2,97,086	4,22,400	2,21,355	1,88,587	23,369		3,56,111	80,071					600	21,7,197	
13	480	374	1,88,091	2,91,870	86,929	36,564	3,71,689	4,96,054	53,154	1,78,011	7,74,759	4,918	9,886	50,85,683	
14	3,96,878	13,96,376	61,93,455	1,10,68,065	35,20,893	87,72,451	1,55,91,645	60,44,132	28,11,247	32,24,471	11,86,801	59,466	4,85,010	6,30,67,003	
15	18,578	88,338	10,13,768	48,18,686	3,35,190	21,17,176	14,05,602	2,81,240	—182	7,14,804	...	...	...	1,07,83,642	
16	11,906	5,92,308	13,12,487	24,03,444	6,51,688	47,61,806	1,11,25,349	16,84,456	12,97,249	5,24,170	...	...	...	2,44,60,311	
17	74,400	2,93,328	9,22,277	7,04,876	5,49,232	94,478	2,26,112	2,59,738	1,60,990	1,97,100	13,234	1,081	798	85,02,552	
18	2,85,736	4,22,400	19,801	1,54,777	1,47,177		30,241	13,333	19,898	5,988	9,081	181	...	23,91,377	
19	...	...	20,11,294	22,45,450	17,52,497	12,44,106	25,95,840	38,05,320	13,63,508	13,57,498	10,73,526	58,213	3,94,308	1,88,01,688	
20	...	...	14,890	7,33,867	85,100	5,56,387	2,06,935	...	...	1,56,437	40,460	...	80,906	13,51,431	
21	...	...	...	...	...	...	...	...	...	...	...	...	...	10,87,021	
22	...	...	...	...	...	—1	...	...	...	...	...	...	...	—1	
23	...	...	...	...	...	...	1,536	...	...	...	...	...	...	1,536	
24	3,96,878	13,96,376	61,93,455	1,10,68,065	35,20,893	87,72,451	1,55,91,645	60,44,132	28,11,247	32,24,471	11,86,801	59,466	4,85,010	6,30,67,003	
25	84,999	2,58,456	1,24,24,010	2,38,03,650	16,80,867	1,18,12,113	69,13,313	9,18,536	—1,015	17,16,503	...	...	...	5,96,08,231	
26	18,507	4,63,047	39,07,055	89,55,128	11,14,507	30,35,817	1,46,51,702	24,50,478	8,48,628	3,68,246	...	...	...	3,07,73,650	
27	1,08,667	98,448	27,88,674	21,32,682	8,44,879	60,110	5,70,087	8,14,503	1,68,056	1,03,532	73,864	4,867	...	77,67,290	
28	12,41,691	32,96,567	1,11,157	7,05,313	8,38,979		38,449	61,724	97,169	23,939	50,684	719	...	1,31,00,562	
29	...	...	91,32,118	74,04,481	74,71,580	34,21,968	1,32,53,079	1,75,10,872	87,81,707	67,78,860	58,17,980	2,48,763	20,67,245	8,17,46,883	
30	...	...	60,788	36,25,280	24,45,235	25,67,300	13,84,790	...	...	5,11,497	2,26,810	...	4,72,395	1,32,83,101	
31	...	...	...	...	...	...	...	...	...	...	...	...	...	72,07,284	
32	...	...	...	...	...	—6	...	...	...	...	...	...	...	—6	
33	...	...	...	...	...	...	10,279	...	...	...	...	...	...	10,279	
34	14,58,924	41,11,517	2,84,18,797	4,18,88,066	1,43,96,547	2,28,87,303	3,68,80,699	2,16,51,338	78,92,545	94,97,987	61,63,938	2,54,348	25,30,640	21,13,04,843	
35	27-28	38-36	21-79	26-54	24-46	33-33	42-33	28-05	34-35	33-95	18-32	23-36	19-10	29-31	

FINANCE AND REVENUE ACCOUNTS OF THE

No. 81.—DETAILED ACCOUNT of EXPENDITURE on Ordinary TOOLS and PLANT of the PUBLIC during the year

	INDIA GENERAL.										Serial No.
	Military Engineering- Chief.	New Capital, Delhi.	Delhi Province.	Unreserved Estates.	South Imperial Circle.	Port Blair.	Rajasthan.	Central India.	Hidkhalad.	Independent Persian Gulf Division.	
	R	R	R	R	R	R	R	R	R	R	
New Supplies.											
Scientific Instruments and Drawing Materials.	...	1,064	..	3	70	...	157	...	46	...	1
Plant and Machinery.	...	11,100	355	1,689	17	89	9,439	6,704	..	..	2
Tools.	...	...	...	...	...	...	1,173	1,287	190	...	3
Navigation Plant.	...	...	...	...	...	...	...	...	...	...	4
Camp Equipage.	...	...	...	...	...	...	...	...	...	...	5
Live-stock.	...	...	...	...	...	...	...	...	...	...	6
Office Furniture.	...	485	...	..	24	...	324	100	..	..	7
Miscellaneous.	...	45,868	...	..	..	...	..	...	..	..	8
TOTAL NEW SUPPLIES	...	57,847	5,855	3,080	578	1,953	11,093	8,091	236	..	9
Repairs and carriage	...	43,830	25,600	1,060	898	1,488	13,755	9,889	216	34	10
TOTAL CHARGES	...	1,03,277	30,955	4,140	1,476	3,439	24,848	17,430	452	84	11
<i>Add—Charges by other Departments, etc.</i>	4,657	..	41,944	...	...	..	...	...	...	..	12
TOTAL	4,657	1,03,277	72,899	4,140	1,476	3,439	24,848	17,480	452	84	13
<i>Deduct—Charges to other Departments, etc.</i>	...	53,985	...	..	406	182	..	64	70	145	14
GRAND TOTAL	4,657	49,392	72,899	4,140	1,070	3,257	24,848	17,416	382	—111	15
Distribution of the Grand Total above.											
<i>Irrigation, Navigation, etc.—</i>											
Capital.	...	..	...	..	..	..	...	...	..	..	16
Revenue (Working Expenses).	...	...	..	..	...	..	2,262	...	..	...	17
Works for which no Capital Accounts are kept.	...	..	..	..	..	..	57	..	..	...	18
Civil Works, Central.	4,657	..	72,899	4,140	1,070	3,257	22,529	17,416	382	—111	19
Civil Works, Provincial.	...	..	..	...	...	...	...	...	...	...	20
Civil Works, not charged to Revenue.	...	..	...	..	..	..	..	...	...	...	21
New Capital at Delhi.	...	49,392	..	..	...	...	...	...	..	...	22
Capital outlay on Industrial Development.	...	...	..	...	...	...	...	..	...	...	23
TOTAL	4,657	49,392	72,899	4,140	1,070	3,257	24,848	17,416	382	—111	24

WORKS DEPARTMENT and its distribution to Heads of the FINANCE AND REVENUE ACCOUNTS ended 31st March 1930.

Serial No.	INDIA GENERAL.															
	Total.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Sh in States Federation.	Total.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
1	1,910	1,133	3,908	12,101	46,920	7,087	7,965	43,722	15,079	18,248	3,701	1,303			2,00,661	
2	34,800	2,232	25,834	1,29,443	1,22,164	69,675	40,000	5,35,900	2,03,887	11,300	21,397	75,755	12,614	10,729	1,47,376	
3	6,458	216	4,383	46,614	67,600	14,387	80,116	81,350	7,543	12,417	19,375	37,546	4,017	1,006	1,31,598	
4				102	17			153		14,067	65				13,988	
5		1,618	87		1,751	1,476	3,630	53	7,308	205	112	2,008			50,023	
6					1,930		94	2,022				100			3,768	
7	—37	433	2,198	23,230	31,834	7,853	18,892	29,431	6,128	13,611	5,271	6,842			1,57,284	
8	45,368														45,368	
9	88,083	4,452	37,878	2,11,770	2,71,870	1,03,256	1,82,510	7,80,452	2,72,670	80,060	50,081	1,20,140	35,661	11,815	22,30,901	
10	98,068		5,534	90,048	2,65,803	1,36,775	3,05,061	2,72,919	2,05,070	98,583	1,74,981	61,111	9,753	16,812	16,41,421	
11	1,86,101	6,492	12,019	3,82,419	7,36,973	3,40,081	3,87,371	10,03,371	4,78,649	1,88,403	2,25,012	1,00,260	45,414	18,627	38,92,822	
12	46,601	18,611	85,710		5,757	3,777		2,106							1,67,562	
13	2,82,702	25,098	1,28,629	3,32,419	5,42,780	2,48,808	3,87,371	10,05,477	4,78,649	1,88,493	2,25,012	1,00,260	45,414	25,627	40,50,881	
14	54,752	40		1,680	25,051	90	373	1,60,070	11,938	2,037	97,129	9,106	341		8,65,970	
15	1,77,950	25,058	1,28,629	3,30,789	5,17,679	2,48,718	3,87,198	8,45,407	4,66,661	1,85,536	1,27,883	1,81,154	45,070	28,581	36,96,808	
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Public Works Establishment, etc.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Sections N. to W.—Debt, Deposits and Advances.

Receipts, Rs. 8,36,92,76,312. Disbursements, 7,96,78,42,425.

MAJOR HEAD	No of Account	DETAIL OF ACCOUNTS	Page	Receipts	Disbursement.
CENTRAL GOVERNMENT					
N. Public Debt	82	Statement of Public Debt	619	R 1,04,74,37,027	R 1,04,24,35,643
	82B	Statement of Utilisation of Debt	621		
O. Unfunded Debt	83	Special Loans	624		99,500
"	84	Treasury Notes	624		
"	85	Deposits of Service Funds	625	29,58,229	14,75,751
"	86	Post Office Cash Certificates	625	7,10,00,711	4,45,76,968
"	86A	Savings Bank Deposits	628	43,10,49,857	32,90,98,512
P. Deposits and Advances	86A	Post Office Cash Certificates	628	31,02,91,555	31,01,34,819
"		Post Office Cash Certificates	173	12,59,42,103	11,76,18,814
"		Post Office Cash Certificates	282	42,45,496	2,08,21,706
"		Post Office Cash Certificates	292		2,66,914
"	88	Deposits of Local Funds	636	27,55,12,817	27,58,14,120
"	89	Sinking Funds for Central Loans	638	1,60,15,029	33,84,849
"	App. A	Other Appropriations for reduction or avoidance of debt	...	4,37,89,000	
"	89	Sinking Fund Investment Account	638	16,18,829	42,810
"	89A	Sinking Fund for Loans granted to Local Bodies, etc.	639	4,11,516	
"	89-B	Deposit of the Road Development Fund	640	1,07,26,759	
"	90	Deposits of Branch Line Companies	641	3,73,725	2,36,691
"	93	Departmental and Judicial Deposits	650	87,28,30,303	59,29,11,473
"	93-A	Gain or loss on revaluation, sale, etc., of assets of the Paper Currency Reserve	654		6,18,70,283
"	94	Exchange on Remittance Account	656	31,06,375	
"	94-A	Revenue Reserve Fund	658		
"		Gold Standard Reserve	...	90,58,22,524	90,38,13,106
"	App. A	Gold Standard Reserve - Reserve Equalisation Fund	...	59,02,788	58,47,233
"		Paper Currency Reserve	...	40,89,64,818	40,69,64,918
"		Advances	...	90,06,11,830	31,17,54,018
"	App. A	Discount Sinking Fund	...	29,27,000	1,77,68,207
"		Suspense	...	2,28,64,904	68,92,160
"		Miscellaneous	...	1,83,86,984	1,52,35,571
"		Military Reserve Fund	594	18,41,222	
"	77-E	Advances and Repayments—			
Q. Loans and Advances by the Central Government	95	Advances to Provincial Loans Fund	660	7,00,98,071	12,05,25,000
T. Remittances	App. A	Other Loans and Advances	661	10,27,526	2,96,12,018
V. Balances of Provincial Governments	App. A	Receipts and Payments	...	1,98,06,74,596	1,98,57,87,008
W. Cash Balance	99	Balances of Provincial Governments.	670	16,19,82,765	3,70,75,696
		Opening and Closing Balances.	...	7,95,50,12,939	84,27,91,360
				7,95,50,12,939	7,63,77,39,575
PROVINCIAL GOVERNMENTS.					
N. Public Debt	82-A	Statement of Public Debt	620		1,89,700
P. Deposits and Advances	87	Famine Relief Fund	634	37,69,971	2,04,99,502
"	89	Transfer from Famine Relief Fund	638	1,17,43,259	8,37,527
"	App. A	Sinking Funds for Provincial Loans	...	42,10,731	2,08,095
"	89	Other Appropriations for reduction or avoidance of debt	...	66,66,413	
"	89	Sinking Fund Investment Account	638		89,98,192
"	89A	Sinking Fund for Loans granted to Local Bodies, etc.	639		
"		Depreciation Reserve Funds—Commercial Concerns	...	352	
"		Depreciation Reserve Fund for Forest	...	8,27,801	1,39,424
"	93	Tramway	661	56,522	
"		Depreciation Reserve Funds—Government Presses	...	5,20,401	3,99,929
"	94-A	Revenue Reserve Fund	658	48,590	15,00,000
"	App. A	Suspense	...	4,26,780	1,94,431
"		Miscellaneous	...	1,78,209	3,68,714
R. Loans and Advances by Provincial Governments	96	Advances and Repayments	667	3,41,64,117	3,85,31,685
S. Advances from Provincial Loans Fund	86A	Ditto ditto	638	17,85,64,071	12,72,27,221
V. Balances of Provincial Governments	10&11	Opening and Closing Balances	58&55	17,30,91,176	13,60,15,430
				41,42,68,373	83,01,02,850
		TOTAL CENTRAL AND PROVINCIAL GOVERNMENTS		8,36,92,76,312	7,96,78,42,425

N. to W.—Debt, Deposits and Advances.

Section N.—Public Debt.

The Public Debt of India may be discussed under the following headings.—

- (a) The debt of the Central Government.
- (b) The debt of the several Provincial Governments.
- (c) The classification of the debt.

Public Debt of the Central Government.

2. The Public Debt of the Central Government is divided in the accounts into two classes, (a) Permanent and (b) Floating Debt. 'Permanent Debt' includes all debt which, at the time when it is raised, has a currency of more than twelve months. The term 'Floating Debt' is applied to borrowings of a purely temporary nature, such as treasury bills and ways and means advances from the Imperial Bank or the Gold Standard Reserve with a currency of not more than twelve months.

3. The Public Debt of the Central Government consists of rupee loans raised in India and sterling loans raised in England. At the end of 1929-30, the rupee loans bearing interest amounted in round figures to Rs. 4,70 crores and the sterling loans to £36 million, or a total interest-bearing debt of Rs. 9,55 crores. The sterling debt is converted into rupees at the rate of 1s 6d. the rupee. The sterling debt is £18,500,000, £3,500,000 and £2,000,000 on account of Debentures of the East Indian Railway, the Great Indian Peninsula Railway and the P. & M. Railway Companies, the liability in respect of which was assumed by the Secretary of State on the termination of the contracts with the Companies on the 1st January 1925, the 1st July 1925 and the 31st December 1928, respectively, and also £51,858,611 on account of the balance of the capital liability involved in the purchase of Railways under redemption by Annuities, which was transferred to General Revenues on the separation of Railway finances from the general finances of the Government of India. There is, besides, a small balance of rupee debt not bearing interest, amounting to Rs. 30,52,025, which represents the unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loans; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also charged to Revenue. Similarly, the balance of £153 under 'Debt not bearing Interest' in England represents the balance of India 7 per cent Stock which remained unredeemed through the failure of the holders to return to the Bank of England the forms of application issued to enable them to secure payment.

4. Funds are also raised by the Secretary of State by the issue of Debentures through Railway Companies working State lines. The interest on these is guaranteed by the Secretary of State, but they are not in the nature of direct obligations incurred by him and are not therefore included in the Public Debt of the Government of India. The funds raised in this manner to end of the year 1929-30 are shown in Account No. 25-A.

Public Debt of Provincial Governments.

5. Under the borrowing powers conferred on them by Section 30 (1a) of the Government of India Act, 1919, the Local Governments are empowered to raise loans in the open market, a privilege which was, prior to the Reforms, reserved to the Government of India. The purposes for which and the conditions under which loans may be raised by Local Governments are laid down in the Local Government (Borrowing) Rules. Up to the end of 1929-30 three Local Governments only the Governments of Bombay, the United Provinces and the Punjab, raised loans in the open market in exercise of these powers.

6. Rule 3 of the Local Government (Borrowing) Rules confers on the Government of India such powers as are necessary to secure the co-ordination of public issues of the several Governments in India and to minimise the disadvantages of competition between the various borrowing authorities.

In cases where it is considered unpolitic for a local Government to raise a loan in the open market or where a local Government has not the advantage of a borrowing market of its own, the Central Government generally comes to the assistance of the local Government by the grant of advances from its own resources.

Up to 1924-25, the advances granted by the Central to the Provincial Governments were recorded in the accounts under the head "Section S—Loans between Central and Provincial Governments". The amounts advanced by the Government of India were debited to this head in the Central section of the account by corresponding credit to an identical head in the Provincial section. Similarly, repayments by Provincial Governments were credited as receipts in the Central section by corresponding debits to that head in the Provincial section of the accounts. Thus for every entry in the Central section there was a corresponding entry in the Provincial section of the account. The liabilities of each Government in respect of advances from the Government of India were shown in Account No. 82A, and on the assumption that the advances came out of the general borrowings of the Central Government the outstanding liabilities at the end of each year were deducted from Account No. 82 from the total debt of the Government of India to arrive at the net debt of the Central Government.

On the establishment of the Provincial Loans Fund with effect from the 1st April 1925 (see page 629), all transactions between the Central and Provincial Governments are passed through the accounts of that Fund. The outstanding liabilities of Provincial Governments to the Government of India on 31st March 1925 were also transferred to the Fund on the 1st April 1925.

The institution of the Provincial Loans Fund necessitated certain important changes in the accounting arrangements, which are described below :—

- (1) As explained above, the outstanding liabilities of the provinces to the Government of India were previously deducted from the total debt of the Central Government in Account No. 82, and the net debt of the Central Government was then distributed between "Debt utilised for Commercial Departments" and "Ordinary debt" in Account No. 82B. One of the objects underlying the constitution of the Provincial Loans Fund is to secure that the debt of the Provinces should be clearly distinguishable from the debt of the Central Government, instead of being included with it, as formerly, in a single set of accounts. It has therefore been decided to omit the *deduct* entry in Account No. 82, and to treat the advances by the Government of India to the Provincial Loans Fund as a separate division of the Public Debt of the Central Government in Account No. 82B.
- (2) Up to 1924-25, Account No. 82A included loans raised by Provincial Governments in the open market as well as advances from the Government of India. This method of exhibition was adopted in order to bring together in one account the total indebtedness of the Provinces. As, however, the liabilities to the Provincial Loans Fund cannot be strictly regarded as Public Debt of the Provincial Governments, the form of Account No. 82-A has been so revised as to confine it to loans raised by the Local Governments in the open market, the transactions of the Provinces with the Provincial Loans Fund being shown in the same detail as hitherto in Part III of Account No. 86-A. The total indebtedness of the Provincial Governments is shown in Account No. 82-B, in which loans raised in the open market and advances from the Provincial Loans Fund are brought together.

W. to W.—Debt, Deposits and Advances.

Classification of Public Debt.

7. The bulk of the debt of India has been raised for the construction of Railways and Irrigation Works, the yield of which normally exceeds the interest payable on the corresponding portion of the debt. Accordingly, the debt of India was, prior to 1921-22, classified in the Finance and Revenue Accounts as (1) Railway Debt, (2) Irrigation Debt, and (3) Other Debt, to which two other divisions were added in recent years, (4) New Capital at Delhi and (5) Bombay Development Loan. Of the above, items (4) and (5), except that section of the Bombay Development Scheme for which separate Revenue Accounts have been opened, cannot strictly be regarded as separate divisions of the Public Debt, as no interest has hitherto been charged to the accounts of these projects in respect of the capital expended thereon. On the other hand, new divisions have come into existence owing to the application of borrowed funds to capital expenditure in the Posts and Telegraphs and other Commercial Departments of the Central Government, and to capital works undertaken by Provincial Governments as a result of the borrowing powers conferred on them under the Reforms Scheme. The Statement regarding classification of debt has therefore been recast so as to show in respect of each Government:—

- (1) The total debt.
- (2) The expenditure debited to the capital accounts of Commercial Departments (including investments in Government Commercial Undertakings).

(3) The excess of (1) over (2), known as "Ordinary Debt".

The calculation of the figures of capital debited to Commercial Departments is shown in account No 82-B., that relating to Railways, which is rather complicated, being detailed in foot-note (a) to the account.

The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, whether it has been financed from loans raised by Government or otherwise. The following are the sources, apart from loans, from which such capital outlay is financed.—

- (1) Ordinary Revenue.
- (2) Surplus cash balances
- (3) Savings Bank deposits
- (4) Net receipts under other deposits and advances.

8. It follows from the foregoing explanation that the funds devoted to capital expenditure in any year ordinarily exceed the money raised for the purpose, and that the actual method explained above of calculating the amount of debt utilised for Commercial Departments results in a gradual increase of this amount and an equivalent decrease in the unproductive debt corresponding roughly to the extent to which funds raised otherwise than by borrowing are devoted to capital outlay on commercial undertakings. The operation is reversed in years in which, owing to unfavourable financial conditions, funds obtained by loans are used in the ordinary disbursements of Government.

No. 82.—ACCOUNT of the GOVERNMENT OF INDIA, showing the ADDITIONS to, and DISCHARGE OF, DEBT, during the Year ended 31st March 1930, and the amount of DEBT at the commencement and close of the Year.

Summary.		1st April 1929.		31st March 1930.	
		Rs.	Rs.	Rs.	Rs.
Debt bearing Interest:					
In India	4,83,35,70,273			4,70,03,65,035	
In England	4,71,17,47,501		9,01,53,17,774	4,54,81,64,833	
Debt not bearing Interest:					
In India	52,70,75,604		52,76,716	30,52,025	
In England				2,041	
			9,05,05,94,490	...	9,55,17,84,364

IN INDIA.		Amount 1st April 1929.	Additions to Debt.	Transferred from other Loans.	Total.	Debt Discharged.	Transferred to other Loans.	Amount 31st March 1930.
LOANS BEARING INTEREST.								
Permanent Debt.								
6 per cent. Bonds, 1932		19,49,00,000	...	...	19,49,00,000	1,56,80,200	...	17,92,19,800
" " " 1931		11,80,74,500	...	...	11,80,74,500	3,94,02,000	...	7,86,72,500
" " " 1930		29,28,28,200	...	...	29,28,28,200	13,51,06,200	...	15,77,22,000
" " " 1929		4,72,63,800	4,10,49,100	...	1,48,33,14,900	...	...	12,89,14,900
" Bonds, 1933		21,45,18,200	...	...	21,45,18,200	...	...	21,45,18,200
" War Loan, 1929-37		22,19,10,775	...	...	22,19,10,775	5,37,000	...	22,11,73,775
" Loan, 1925-35		50,27,71,700	...	...	50,27,71,700	28,00,000	...	58,98,72,700
" Loan 1929-34		...	20,11,23,000	...	20,11,23,000	...	...	20,11,23,000
" Bonds, 1934		25,98,05,000	...	...	25,98,05,000	...	...	25,98,05,000
" Loan for Indore State Railway		1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
" Loan, 1925-60		9,05,69,700	...	...	9,05,69,700	...	...	9,05,69,700
" Loan, 1924-37		19,33,79,100	...	...	19,33,79,100	...	...	19,33,79,100
" Loan, 1920-70		28,46,70,800	...	...	28,46,70,800	...	...	28,46,70,800
" Loan from Maharaja Sahib for State Railway		1,30,00,000	...	...	1,30,00,000	...	...	1,30,00,000
" Railway Loan from Nawab of Rampur		47,00,000	...	...	47,00,000	...	...	47,00,000
" Conversion Loan of 1916-17		9,90,01,200	...	...	9,90,01,200	...	...	9,90,01,200
" Loan of 1842-43		21,29,34,300	...	...	21,29,34,300	...	...	21,29,34,300
" " 1854-55		(d) 24,26,83,618	...	...	24,26,83,618	(a) 1,338	...	23,97,17,610
" " 1865		36,70,60,250	...	...	36,70,60,250	...	...	36,70,60,250
" " 1879		2,94,79,800	...	...	2,94,79,800	...	...	2,94,79,800
" " 1900-01		24,71,08,000	...	...	24,71,08,000	...	...	24,71,08,000
" " 1896-97		5,59,37,800	...	...	5,59,37,800	...	...	5,59,37,800
TOTAL PERMANENT DEBT OF INDIA		8,90,20,90,273	37,24,72,100	1,26,84,200	4,28,71,96,573	22,64,96,738	1,27,08,800	4,06,06,765

Floating Debt.							
Treasury Bills.—							
Issued to Public	3,99,50,000	64,73,75,000	...	68,73,25,000	32,60,50,000	...	98,03,75,000
Issued to Paper Currency Reserve	39,15,30,000	58,48,00,000	...	96,63,30,000	66,41,60,000	...	20,21,70,000
Temporary Loans from the Imperial Bank of India	...	19,00,00,000	...	12,00,00,000	12,00,00,000	...	
TOTAL FLOATING DEBT IN INDIA							
	43,14,80,000	1,33,21,75,000	...	1,76,86,55,000	1,11,11,10,000	...	65,25,45,000
TOTAL DEBT IN INDIA BEARING INTEREST							
	4,33,35,70,273	1,70,46,47,100	(b) 1,26,32,...	1,06,08,51,573	1,33,75,76,738	(b) 1,27,08,900	4,70,06,46,985
LOANS NOT BEARING INTEREST.							
6 per cent. Bonds, 1927	7,10,600	...	...	...	3,34,700	...	(c) 3,83,000
6 " " 1926	3,80,400	...	...	...	1,44,600	...	(c) 2,30,600
5½ " War Bonds, 1928	24,83,500	...	...	...	15,49,725	...	(c) 9,32,775
5½ per cent. War Bonds, 1925	1,25,000	...	...	...	67,725	...	(c) 57,275
5½ per cent. War Bonds, 1920	4,42,250	...	...	...	10,100	...	(c) 4,04,100
5½ " " 1921	1,72,550	...	...	...	41,875	...	(c) 4,30,075
5½ " " 1922	4,96,400	...	...	...	27,075	...	(c) 4,00,325
5½ " " 1923	1,04,275	...	...	...	5,050	...	(c) 98,225
4 " Term Inable Loan of 1915-16	47,700	...	...	...	8,700	...	39,100
TOTAL DEBT IN INDIA NOT BEARING INTEREST							
	52,70,975	...	...	52,70,975	22,18,650	...	20,52,025
TOTAL DEBT IN INDIA—Carried over							
	4,83,88,40,943	1,70,46,47,100	(b) 1,38,34,200	6,03,61,12,248	1,38,97,96,734	(b) 1,27,08,900	4,70,36,17,960

(a) Due to commutation of interest on the Aumodi Stock certificates.
 (b) Difference is due to transactions in connection with the conversion of 3 per cent. loans into 5½ per cent. loans.
 (c) Differences from the figures shown in the Statement of Public Debt for the half year ended 31st March 1930 are due to subsequent adjustments made in the account.
 (d) Differs from last year's figures by reason of correction since made.

No. 82.—ACCOUNT OF PUBLIC DEBT OF THE GOVERNMENT OF INDIA showing the ADDITIONS to, and DISCHARGES OF, DEBT, during the Year ended 31st March 1930, and the amount of DEBT at the commencement and close of the Year—*concl'd.*

	Amount 1st April 1929.	Additions to Debt.		Transferred from other Loans		Total		Debt Discharged		Transferred to other Loans		Amount 31st March 1930	
	£	£	Rs.	£	Rs.	£	Rs.	£	Rs.	£	Rs.	£	Rs.
Total India, brought forward	4,33,88,40,948	1,70,40,47,100	1,26,94,200	6,05,61,22,248	1,33,97,95,388	4,70,36,17,970							
IN ENGLAND.													
LOANS BEARING INTEREST.													
Permanent Debt.													
India ½ per cent. Stock	30,504,009	..	..	..	..	20,287,474							
India 4½ " (1950-55)	39,852,418	..	..	..	..	39,852,418							
Do. " (1958-68)	17,500,000	..	..	..	..	17,500,000							
India 3½ " (1958-68)	88,637,884	..	..	..	..	88,637,884							
India 3 " "	77,024,185	..	..	..	..	77,024,185							
India 2½ " "	11,539,986	..	..	..	..	11,539,986							
India 6 " Bonds (1932-33)	..	6,000,000	..	..	..	6,000,000							
East Indian Railway 4½ per cent. Irredeemable Debenture Stock	1,435,060	..	..	..	..	1,435,060							
East Indian Railway 8 per cent. New Debenture Stock	8,000,000	..	..	..	..	8,000,000							
Do. 3½ per cent. Debenture Stock	7,000,000	..	..	..	..	7,000,000							
Do. 4½ per cent. Debenture Stock, 1935-45	3,500,000	..	..	..	..	3,500,000							
Eastern Bengal Railway 4 per cent. Debenture Stock	343,668	..	..	..	..	343,668							
South Indian Railway 4½ per cent. Debenture Stock	425,000	..	..	..	..	425,000							
Great Indian Peninsula Railway 4 per cent. Irredeemable Debenture Stock	2,701,440	..	..	..	..	2,701,450							
Do. 8½ per cent. Debenture Stock	3,500,000	..	..	..	..	3,500,000							
Burma Railway 3 per cent. Debenture Stock	1,250,000	..	..	..	..	1,250,000							
Liability for British Government 5 per cent. War Loan (1929-47) taken over by India	16,721,003	..	..	..	..	16,721,003							
Railway Annuities. (2)													
East Indian Railway Annuity terminating in 1953	17,193,715	..	..	..	..	17,193,715							
Eastern Bengal Railway Annuity terminating in 1967	2,024,351	..	..	..	..	2,024,351							
Sabdar, Punjab and Delhi Railway Annuity terminating in 1958	6,593,381	..	..	..	..	6,593,381							
Great Indian Peninsula Railway Annuity terminating in 1948	18,972,020	..	..	..	..	18,972,020							
Madras Railway Annuity terminating in 1956	8,567,374	..	..	..	..	8,567,374							
	353,381,032	6,000,000	..	359,381,032	1,768,735	361,149,767							

Amount in Rupees and Annas

No. 82-A—ACCOUNT of PUBLIC DEBT of the SEVERAL PROVINCIAL GOVERNMENTS, showing the ADDITIONS to, and DISCHARGES of, Debt during the year ended 31st March 1930, and the amounts of Debt at the commencement and close of the year.

	Amount 1st April 1929	Additions to Debt.	Total	Debt discharged.	Amount 31st March 1930.
	₹	₹	₹	₹	₹
Loans raised in open market.					
PERMANENT DEBT.					
<i>Government of Bombay.</i>					
6½ per cent. Bombay Development Loan	9,38,93,300		9,38,93,300	..	9,38,93,300
<i>Government of United Provinces.</i>					
6 per cent United Provinces Development Loan	4,19,37,900	..	4,19,37,900	60,200	4,18,77,700
<i>Government of Punjab.</i>					
6½ per cent Punjab Bonds, 1933	1,89,35,800		1,89,35,800	..	1,88,48,400
5½ per cent. Punjab Bonds, 1937	88,09,100	...	88,09,100	..,100	87,87,000
TOTAL	2,77,44,900	..	2,77,44,900	1,29,500	2,76,15,400
TOTAL LOANS RAISED IN OPEN MARKET	16,35,76,100	...	16,35,76,100	1,89,700	16,33,86,400

No. 22B. — STATEMENT showing the UTILISATION of the PUBLIC DEBT and ADVANCES from the PROVINCIAL LOANS FUND by the SEVERAL GOVERNMENTS in INDIA for the year ended 31st March 1930.

	Reference to Assembly.	PROVINCIAL GOVERNMENTS.										GRAND TOTAL.
		Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.
Balance of Debt raised in open Market up to 31st March 1930	82 & 82 A	R 9,35,17,84,864	R ...	R 9,95,93,300	R ...	R 4,18,77,700	R 2,76,15,400	R ...	R ...	R ...	R ...	R 9,71,51,70,764
Deduct—Balances of Advances by Central Government to Provincial Loans Fund	85	1,42,59,01,940										1,42,59,01,940
Add—Balances of Advances to Provincial Governments from Provincial Loans Fund	86 A		15,40,16,74	56,30,99,742	2,98,35,47	26,41,29,476	26,71,83,813	6,14,971	6,14,65,299	2,01,070		1,42,60,13,035
Total Debt and Advances		8,12,66,82,924	15,40,16,74	61,69,87,542	2,98,35,947	30,60,07,176	29,69,02,218	6,30,971	6,14,65,594	2,00,070		9,71,60,83,889
Deduct—CAPITAL DEBITED TO COMMERCIAL DEPARTMENTS—		(a)				1,89,189				19,22,074		7,92,09,13,039
Railways	25	7,30,78,32,419										7,30,78,32,419
Posts and Telegraphs	40A & 41B	19,78,71,068										19,78,71,068
Irrigation	33	9,68,20,881	13,75,59,087	28,09,9,728	4,67,06,973	23,68,65,442	32,09,26,619	6,30,74,218	6,14,65,299			1,30,87,40,908
Salt	16 C	87,66,316										87,66,316
Forest	21 B	12,08,016	86,34,229	19,07,699	9,49,307	11,76,432	30,01,311	47,55,000	36,23,341	1,90,268	72,911	1,11,81,632
Vineyarding, Harbour Construction, Light-houses and Light-ships	51 D	1,90,88,766										1,90,88,766
Hydro-Electric scheme	51 G	12,821										12,821
Bombay Development Scheme. Industrial Housing Scheme, etc.	67 G		12,67,679				1,62,21,663					17,25,35,342
Other Government Commercial Undertakings (f)	68	(c) 48,98,038	30,81,160	4,79,46,800			16,57,682					47,99,05,000
Total Capital Debited to Commercial Departments		7,53,49,01,458	16,58,93,146	33,41,92,493	4,65,56,340	23,41,88,070	34,08,87,375	16,24,307	6,50,01,876	25,22,950	1,99,306	5,84,77,98,621
Balance—						7,18,24,106		12,31,664	41,36,277			9,47,31,1,275
(i) Excess of total Debt over Capital debited to Commercial Departments. (Ordinary Debt)		89,10,80,056		32,28,04,649								1,21,38,907
(ii) Excess of Capital debited to Commercial Departments over total Debt. (d)			1,01,76,409		1,97,20,304							13,53,56,087

(a) This amount is made up as follows—

(i) Capital raised on construction of State Railways (Column 11 of Account No. 25)

(ii) Capital raised on construction of State Railways, less portion of specific debt redeemed by the operation of sinking funds (Columns 2 to 6 and 10 of Account No. 25)

(iii) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(iv) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(v) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(vi) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(vii) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(viii) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(ix) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(x) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(xi) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(xii) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(xiii) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(xiv) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(xv) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(xvi) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(xvii) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(xviii) Capital raised on construction of State Railways from India contribution to the Government of India (Account No. 25, Column 7)

(b) The following Capital Expenditure has been met from these balances.

(i) For Capital at Delhi

(ii) For Capital at Calcutta

(iii) For Capital at Bombay

(iv) For Capital at Madras

(v) For Capital at Bengal

(vi) For Capital at United Provinces

(vii) For Capital at Punjab

(viii) For Capital at Bihar and Orissa

(ix) For Capital at Central Provinces and Berar

(x) For Capital at Assam

(xi) For Capital at Coorg

(xii) For Capital at Shan States Federation

(xiii) For Capital at Shan States Federation

(c) Of this Rs. 78,35,45,000 represents amount of Floating Debt.

(d) Due to a portion of the capital debited to Commercial Departments being met from other than borrowed money.

(e) Represents Capital invested in Security Printing Press, Nagpur.

(f) Represents Capital at credit of Government on the books of the Undertakings on 31st March 1930.

Section O.—Unfunded Debt.

The term 'Unfunded Debt' in the Government accounts is applied to a number of interest-bearing obligations relating to funds deposited with Government for various purposes. These are :—

Special Loans.—The bulk of the obligations recorded under this head relates to endowments made by the late King of Oudh for the payment of pensions and stipends to his dependants. The British Government has guaranteed these payments and allows interest at rates which were fixed when the endowments were created. The remaining items consist generally of endowments for specific purposes of a religious or charitable character, such as the maintenance of choultries for travellers, asylums for the poor, etc., which were accepted by Government from private persons at various times.

Treasury Notes.—The main item under this head relates to certain endowments for temples, the liability for which was taken over by the British Government when they acquired the territory of the Bhonsla Rajas of Nagpur. About 1865 the Government decided to issue treasury notes in respect of the capital of the endowments and to pay the annual grants in the form of interest on these.

Service Funds.—These represent certain funds intended for the benefit of Government servants who have been under the control of Government, which are allowed to deposit their funds with Government on favourable terms as to interest. The funds of this character are in existence are the Uncovenanted Service Family Pension Funds in Bengal and Bombay, the Madras Military Assistant Surgeons' Fund and the Bengal and Madras Service Family Pension Fund. The Indian Military Widows' and Orphans' Fund and the Superior Services (India) Family Pension Fund, though under Government control, are classed under this group for the sake of convenience.

Saving Banks Deposits and Special Accounts.—The items included under this head may be classed as follows :—

- (i) Post Office savings banks, *i.e.*, savings banks established at Post Offices throughout the country with a view to encouraging thrift among the ordinary public. Deposits are received into them subject to certain limitations and bear interest at a fixed rate, at present 3 per cent.
- (ii) Post Office Cash Certificates, *i.e.*, certificates issued for money paid into the Post Office, the money being returnable at the end of five years with bonus working at the rates in force during 1929-30, to an average yield of about 5½ per cent. per annum at compound interest. The principal is also repaid on demand at any time within the five years, but without a bonus during the first year and at a bonus based on a reduced rate of yield from the second year till the maturity of the certificates.
- (iii) State provident funds, *i.e.*, funds established for the benefit of Government servants including those of State and Companies' Railways. Deposits are compulsory for certain classes of servants and optional for others. Interest on deposits is allowed at favourable rates, and, in the case of railways, the deposits by the employees are supplemented by contributions from Railway funds. The accumulated deposits are paid to the depositors on the termination of their service with Government and temporary withdrawals are permitted in the interval in certain circumstances.
- (iv) Funds of certain provident associations (mostly under private management) which Government has consented to receive at savings banks rates of interest. Among these funds may be mentioned the General Family Pension Fund, the Hindu Family Annuity Fund, the Bengal Christian Family Pension

Fund and the Postal Insurance and Life Annuity Fund. The last of these is a Life Insurance Fund under Government management for the benefit of its servants, in which assurances are permitted up to a maximum of Rs. 10,000 for each life assured.

- (v) Other items —In connection with the purchase of the Southern Punjab Railway Company and the postponement of a part of the liability at 3 per cent. interest in accordance with the terms of the contract, the whole purchase price (£5,256,631-8-0) has been, for Railway purposes, treated as having been paid during 1929-30, the year in which the Railway became the property of the Government of India, the postponement of instalments being regarded as a matter concerning the General Revenues of India rather the Railway Department. The deferred instalments have, under this arrangement, been brought to account under this head in the accounts of the Secretary of State for 1929-30; see Account No 86.

No. 83.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the year ended 31st March 1930.

	Balance, 1st April 1929	Additions to Special Loans	TOTAL	Special Loans Discharged	Balance, 31st March 1930
INDIA GENERAL.					
	₹	₹	₹	₹	₹
Endowment by Raja Kalisankar (Ghosal) for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	.	48,000
Appropriation for the maintenance of Madho Rao (4 per cent.)	6,68,000	.	6,68,000	.	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	.	1,54,000	..	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	.	80,500	.	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,769	.	41,769	.	41,769
Deposits of the Monegar Choultry (4 per cent.)	66,879	.	66,879	.	66,879
Endowment in favour of the Lawrence Military at Mount Abu (5 per cent.)	.	.	10,000	.	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	.	40,000	..	40,000
TOTAL	11,09,148	..	11,09,148	..	11,09,148
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES.					
Endowments by the late King of Oudh, 1st Loan (6 per cent.)	(a) 27,03,682	...	27,03,682	21,912	26,81,770
Endowments by the late King of Oudh, 3rd Loan (5 per cent.)	99,20,749	...	99,20,749	16,739	99,04,010
Endowments by the late King of Oudh, 6th Loan (4 per cent.)	14,13,584	.	14,13,584	949	14,12,635
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	...	3,00,000
TOTAL	1,43,38,015	...	1,43,38,015	39,600	1,42,98,415
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	..	10,000	...	10,000
GRAND TOTAL	1,63,68,711	...	1,63,68,711	39,600	1,63,29,111

No. 84.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1930.

	Balance, 1st April 1929	Issues in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930.
INDIA GENERAL.					
	₹	₹	₹	₹	₹
Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhopala and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	..	3,73,800
Non-transferable Treasury Notes at 4 per cent	71,619	...	71,619	...	71,619
TOTAL	4,47,919	...	4,47,919	..	4,47,919

(a) Differs from last year's closing balance by reason of correction since made.

No. 85.—ACCOUNT of SUMS received from SERVICE FUNDS bearing INTEREST, and REPAYMENTS, and the BALANCES due to such FUNDS, for the Year ended 31st March 1930.

	Balance, 1st April 1929	Receipts in 1929-30.	TOTAL.	Repayments in 1929-30.	Balance, 31st March 1930.
INDIA GENERAL. DEPARTMENTAL.	R	R	R	R	R
Indian Military Widows' and Orphans' Fund (<i>Rupee Branch</i>)	(a) 11,887	1,494	12,881	...	12,881
MADRAS	(a)				
Military Assistant Surgeons' Fund	3,91,554	19,232	4,10,786	13,122	3,97,664
BOMBAY.					
Uncovenanted Service Family Pension Fund	35,13,158	2,34,900	37,70,058	3,18,163	34,51,905
BENGAL					
Bengal and Madras Service Family Pension Fund	18,84,351	97,074	14,81,425	34,433	14,46,992
Bengal Uncovenanted Service Family Pension Fund	91,20,790	5,78,931	96,99,721	10,53,504	86,46,217
TOTAL	1,05,05,141	6,76,005	1,11,81,146	10,87,937	1,00,93,209
	2,240	631	1,53,74,871	14,19,212	1,39,55,659
INDIA GENERAL. DEPARTMENTAL.	£	£	£	£	£
Indian Military Widows' and Orphans' Fund (<i>Sterling Branch</i>)	232,765	52,181	284,896	2,868	282,028
Superior Service (India) Family Pension Fund	199,374	98,864	297,788	1,373	296,365
TOTAL ENGLAND	432,139	150,495	582,634	4,241	578,398

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, including POST OFFICE CASH CERTIFICATES, STATE PROVIDENT FUNDS and SPECIAL ACCOUNTS, for the Year ended 31st March 1930.

	Balance, 1st April 1929.	Receipts in 1929-30.	Transfers.	TOTAL	Repayments in 1929-30.	Transfers.	Balance 31st March 1930.
	R	R	R	R	R	R	R
Post Office Cash Certificates.							
Departmental—India General	32,80,26,085	7,16,00,711	...	39,46,26,796	4,45,76,963	...	35,00,49,833
Post Office Savings Bank Deposits.	(a)						
Departmental—India General	34,49,18,654	27,27,59,588	...	61,76,78,242	24,64,03,194	...	37,12,75,048
Provident Funds. STATE RAILWAY PROVIDENT INSTITUTIONS. CIVIL.							
India General	1,15,928	33,187	...	1,48,515	2	...	1,48,513
DEPARTMENTAL.	(a)						
India General	22,26,51,408	3,43,86,824	...	25,70,38,232	1,74,74,767	...	23,95,63,465
Bombay	24,074	3,057	...	27,131	...	...	27,131
*TOTAL	22,26,75,482	3,43,89,881	...	25,70,65,313	1,74,74,767	...	23,95,90,546
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	22,27,90,810	3,44,23,068	...	25,72,13,878	1,74,74,769	...	23,97,39,109
COMPANIES' RAILWAY PROVIDENT FUNDS.							
Departmental—India General	13,50,38,318	2,20,62,787	...	15,71,01,060	1,09,28,418	...	14,61,72,642
Carried over	13,78,29,113	5,64,85,805	...	19,43,14,928	2,84,08,187	...	18,59,11,741
	56,79,44,739	34,43,30,299	...	91,22,75,038	29,09,80,157	...	62,12,94,881

(a) Differs from last year's closing balance by reason of correction since made.

R. to W.—Debt, Deposits and Advances.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS, and SPECIAL ACCOUNTS, for the Year ended 31st March 1930
—contd.

	Balance, 1st April 1929.	Receipts in 1929-30.	Transfers.	TOTAL	Repayments in 1929-30.	Transfers.	Balance, 31st March 1930.
	R	R	R	R	R	R	
Brought forward	66,79,44,739	34,43,80,299	...	1,01,23,05,038	29,09,80,157	...	72,13,24,881
	35,78,29,123	5,64,85,805	...	41,43,14,928	2,84,03,187	...	38,59,11,741
CIVIL ENGINEERS' PROVIDENT FUND.							
Civil.							
Madras	21,532	2,673	...	24,225	...	...	24,225
Bombay	78,125	8,100	..	86,225	2,000	..	84,225
Punjab	1,78,737	14,855	...	1,93,592	34,588	...	1,58,977
Burma	1,17,911	14,855	...	1,32,766	...	...	1,31,661
Bihar and Orissa	7,155	...	...	97,106	...	...	51,480
Central Provinces and Berar	(a) 31,254	3,721	...	34,975	...	...	34,975
TOTAL	5,17,054	50,403	...	5,67,457	82,514	...	4,84,943
DEPARTMENTAL.							
India General	1,38,875	15,775	...	1,54,650	2,600	...	1,51,960
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	6,55,929	66,178	...	7,22,107	85,204	...	6,36,903
FOREST OFFICERS' PROVIDENT FUND.							
India General	(a) 1,09,094	11,145	...	1,20,239	...	...	1,20,239
Madras	(a) 66,850	8,702	..	75,552	12,613	..	62,939
United Provinces	39,069	2,860	...	42,029	...	...	42,029
Burma	50,942	5,341	...	56,283	12,259	...	44,024
Bihar and Orissa	21,825	...	...	21,825	21,825	...	...
TOTAL FOREST OFFICERS' PROVIDENT FUND	2,87,780	28,148	...	3,15,928	46,697	...	2,69,231
POLICE OFFICERS' PROVIDENT FUND.							
Madras	53,157	5,268	...	58,425	..	...	58,425
United Provinces	(a) 33,652	3,790	...	37,442	...	...	37,442
Burma	50,339	2,888	...	53,227	11,871	18,146	23,210
Bihar and Orissa	23,334	2,056	...	25,390	..	...	25,390
Central Provinces	(a) 21,269	2,385	...	23,604	...	...	23,604
TOTAL POLICE OFFICERS' PROVIDENT FUND	1,81,751	16,337	..	1,98,088	11,871	18,146	1,68,071
Carried over	35,89,54,533	5,65,96,468	...	41,55,51,051	2,85,46,959	18,146	38,69,85,946
	66,79,44,739	34,43,80,299	...	1,01,23,05,038	29,09,80,157	...	72,13,24,881

(a) Differs from the last year's closing balance by reason of correction since made

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS and SPECIAL ACCOUNTS, for the Year ended 31st March 1930—*contd.*

	Balance, 1st April 1929	Receipts in 1929-30	Transfers	TOTAL	Repayments in 1929-30.	Transfers	Balance, 31st March, 1930.
	R	R	R	R	R	R	R
Brought forward	66,79,14,739	34,43,60,299		1,01,23,05,038	29,09,80,157	..	72,13,24,881
GENERAL PROVIDENT FUND CIVIL.	35,89,54,583	5,65,66,408	..	41,55,51,051	2,85,46,959	18,146	38,69,85,940
India General	(a) 1,20,33,732	25,23,033	99	1,57,59,864	18,32,200	..	1,39,27,664
Baluchistan	(a) 4,04,672	40,800	..	4,45,472	87,544	..	4,07,928
North-West Frontier Province	10,14,587	1,98,172	..	12,12,759	97,590	..	11,14,769
Madras	1,71,78,655	38,65,604	..	2,10,42,269	20,80,923	..	1,80,61,346
Bombay	2,20,59,308	43,83,289	..	2,75,42,597	23,08,353	..	2,52,44,241
Bengal	2,12,74,602	43,89,900	..	2,56,14,762	21,49,194	..	2,34,65,568
United Provinces	(a) 1,54,83,794	32,27,556	..	1,87,11,350	18,20,788	..	1,68,90,562
Punjab	(b) 1,13,06,157	22,11,770	..	1,35,17,927	12,09,392	..	1,23,08,535
Burma	91,17,328	17,35,752	18,146	1,08,71,226	10,81,151	..	97,90,075
Bihar and Orissa	94,38,146	18,01,152	2,057	1,12,42,055	7,78,278	..	1,04,63,777
Central Provinces	(a) 1,03,47,075	16,28,457	..	1,19,75,532	7,05,656	..	89,54,852
Assam	(a) 47,27,292	..	..	47,27,292	3,89,720	..	52,87,197
Coorg	..	..	..	..	74,790	..	3,97,227
TOTAL	1,01,23,05,038	2,77,86,558	20,802	1,04,01,11,398	2,85,46,959	..	1,01,15,64,439
DEPARTMENTAL.							
India General	(a) 2,58,43,228	57,40,411	..	3,15,83,639	92,97,230	..	2,82,86,409
TOTAL GENERAL PROVIDENT FUND.	15,98,09,091	3,85,26,969	20,802	19,33,56,862	1,78,63,212	..	17,54,92,150
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India General	31,878	3,811	..	34,689	..	..	34,689
OPIMUM DEPARTMENT PROVIDENT FUND.							
United Provinces	16,896	1,584	..	17,930	..	..	17,930
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India General	(a) 60,826	4,027	..	64,853	28,661	..	35,692
INDIAN CIVIL SERVICE PROVIDENT FUND (RUPEE BRANCH).							
India General	(a) 11,92,154	3,58,626	..	14,50,780	1,12,053	..	13,38,727
Baluchistan	21,855	5,305	..	27,160	4,561	..	22,599
North-West Frontier Province	1,63,886	65,673	..	2,29,559	740	..	2,27,819
Madras	13,70,540	3,30,130	..	17,06,670	2,57,553	..	14,49,117
Bombay	15,32,724	2,48,199	..	17,80,923	2,52,426	..	15,28,498
Bengal	13,75,312	3,12,887	..	16,81,199	2,05,185	..	14,76,014
United Provinces	15,71,395	3,03,119	..	18,74,514	1,84,680	..	16,89,834
Punjab	(c) 8,96,467	2,15,164	..	11,11,631	1,06,992	..	10,04,639
Burma	11,82,044	2,49,311	..	14,31,355	1,18,217	..	13,13,138
Bihar and Orissa	10,33,504	2,05,550	..	12,39,054	1,42,304	..	10,96,750
Central Provinces and Berar	7,60,692	1,70,182	..	9,30,874	17,193	..	9,19,621
Assam	(a) 4,36,150	88,197	..	5,24,347	8,422	..	5,15,925
Coorg	10,799	1,681	..	12,480	..	..	12,480
Total	1,15,08,982	24,66,024	..	1,39,74,986	14,10,275	..	1,25,64,711
DEPARTMENTAL.							
India General	(a) 88,799	28,674	..	1,17,473	..	..	1,17,473
TOTAL INDIAN CIVIL SERVICE PROVIDENT FUND	1,15,97,761	24,94,698	..	1,40,92,459	14,10,275	..	1,26,82,184
Carried over	53,04,69,585	9,26,26,007	20,802	62,31,15,844	4,78,49,107	18,146	57,52,48,591
	66,79,44,739	34,43,60,299	..	1,01,23,05,038	29,09,80,157	..	72,13,24,881

(a) Differs from last year's closing balance by reason of correction since made.

(b) Difference as compared with last year's closing balance is due to transfer of Rs. 10,14,587 to the North-West Frontier Province.

(c) Difference as compared with last year's closing balance is due to transfer of Rs. 1,62,389 to the North-West Frontier Province.

N. to W.—Debt, Deposits and Advances.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS and SPECIAL ACCOUNTS, for the year ended 31st March 1930—*conold.*

	Balance, 1st April 1929	Receipts in 1929-30.	Transfers.	TOTAL.	Repayments in 1929-30.	Transfers.	Balance, 31st March 1930.
	R	R	R	R	R	R	R
Brought forward	66,79,44,739	14,43,60,299	.	1,01,23,05,038	29,09,80,157	...	72,13,24,881
OTHER MISCELLANEOUS PROVIDENT FUNDS.	53,04,69,535	9,26,20,007	20,302	62,31,15,844	4,78,49,107	18,146	57,52,48,591
India General	(a) 9,49,996	2,31,843	...	11,81,839	38,876	99	11,42,864
Madras	7,99,068	1,62,515	.	9,61,584	87,438	.	8,74,147
Bombay	(a) 5,33,772	1,62,158	.	6,95,930	58,343	.	6,27,387
Bengal	6,28,36	1,6,065	...	7,92,401	86,864	.	7,06,537
United Provinces	(a) 2,28,692	46,708	...	2,75,598	...	.	2,75,598
Punjab	(a) 5,91,371	1,92,070	...	7,73,441	21,451	.	7,48,990
Burma	4,72,719	1,24,228	...	5,96,997	70,094	...	5,26,903
Bihar and Orissa	1,21,921	87,312	...	1,59,233	2,568	2,057	1,64,608
Central Provinces	(a) 28,466	3,802	...	32,268	...	...	32,268
Assam	4,565	10,062	...	14,627	786	...	13,841
TOTAL CIVIL	43,47,156	11,26,262	..	54,73,418	3,68,120	2,156	51,03,142
DEPARTMENTAL.							
India General	(a) 16,63	5,06	...	...	1,55,156	...	20,14,315
TOTAL OTHER MISCELLANEOUS PROVIDENT FUNDS	60,10,261	16,32,628	...	76,42,889	4,83,72,388	2,156	71,17,457
TOTAL PROVIDENT FUNDS	53,64,79,796	9,42,58,635	20,302	63,07,58,733	4,83,72,388	20,302	58,23,66,048
Other Items							
CEMETERY ENDOWMENT FUND.							
India General	(a) 24,229	449	...	24,678	...	...	24,678
Madras	48,094	2,724	...	50,818	...	...	50,818
Bombay	94,935	1,236	...	96,171	...	...	96,171
Bengal	29,267	660	...	29,927	...	...	29,927
United Provinces	85,406	2,792	...	88,198	...	...	88,198
Punjab	52,676	1,780	...	54,456	...	...	54,456
Burma	13,774	1,427	...	15,201	...	...	15,201
Bihar and Orissa	(a) 17,322	431	...	17,753	...	...	17,753
Central Provinces	23,053	990	...	24,043	...	...	24,043
Assam	9,193	430	...	9,623	...	...	9,623
Coorg	1,092	...	...	1,092	...	...	1,092
TOTAL CIVIL	3,99,043	12,919	...	4,11,962	...	...	4,11,962
DEPARTMENTAL.							
India General	2,13,599	10,108	.	2,23,707	...	...	2,23,707
TOTAL OTHER ITEMS	6,12,642	23,027	...	6,35,669	...	...	6,35,669
Special Accounts.							
General Family Pension Fund	(a) 25,447	33,851	...	59,298	37,016	...	22,282
Hindu Family Annuity Fund	(a) 20,418	1,95,370	...	2,15,788	1,70,891	...	44,897
Uncovenanted Service Family Pension Fund, Life Assurance							
Branch, Bombay	3,331	18,276	...	21,606	12,075	...	9,531
Local Fund Pension Fund, Bombay	2,76,582	26,025	..	3,02,557	2,80,647	...	21,910
Bengal Christian Family Pension Fund	15,817	30,626	...	45,943	38,408	...	7,540
Postal Insurance and Life Annuity Fund	3,64,43,718	69,48,875	...	4,33,92,588	31,12,236	...	4,02,80,352
TOTAL SPECIAL ACCOUNTS	3,67,54,753	72,53,022	...	4,40,37,780	36,51,268	...	4,03,86,512
TOTAL	1,24,18,21,935	44,58,94,983	20,302	1,68,77,37,220	34,80,03,808	20,302	1,34,47,13,110
England:—	£	£	£	£	£	£	£
Secretary of State.							
Southern Punjab Railway—							
Portion of purchase price deferred under terms of contract	...	4,256,631	...	4,256,631	2,300,000	...	1,956,631

(a) Differs from last year's closing balance by reason of correction since made.

Section P.—Deposits and Advances.**PROVINCIAL LOANS FUND.****Section S.—Advances from Provincial Loans Fund.**

The Provincial Loans Fund was established with effect from the 1st April 1925, to concentrate all loan transactions between the Central and Provincial Governments in a separate self-supporting fund, altogether independent of the Central Government debt, and to systematise the arrangements for administering these transactions. All advances granted by the Government of India to Provincial Governments are now made through this Fund and the terms on which advances granted for various purposes are to be repaid have been standardised for all provinces alike. Definite principles have been laid down to regulate the purposes for which advances may be made to Provincial Governments and the rates of interest to be charged thereon. Prior to the institution of this Fund these advances used to be brought to account through the head 'Loans between Central and Provincial Governments' (See page 613)

2. The Fund is now administered by the Government of India and its transactions are included in the accounts of the Central Government, though with future developments the administration of the fund may possibly be transferred to an independent body corresponding to the National Debt Commissioners in England, the Fund being then constituted as an entity entirely independent of the Government of India or of any Province

3. All capital liabilities of the Provincial Governments to the Government of India on the 31st March 1925 were transferred to the Fund on 1st April 1925. Funds required for the purpose of new advances to Provincial Governments are advanced to the Fund by the Government of India, from time to time, as required, and these, together with the repayments falling due on account of previous loans, constitute the capital of the Fund. The Capital Account is also credited or debited with any surplus or deficit, as the case may be, in the Income Account at the end of each year after payment of interest to the Central Government and other expenses. Any surplus in the capital of the Fund which may not be required for the time being for the purpose of new advances, may be utilised towards the reduction of advances previously made to it by the Government of India under such conditions as may be determined by the Government of India according to the circumstances of the case.

4. The income of the Fund consists mainly of interest received from Provinces on advances made to them out of the fund and of such interest as may be derived from invested capital. The charges against the Income Account are chiefly payments of interest to the Central Government. This account is also to be credited with gains or debited with loss on the realisation or revaluation of securities in which any portion of the Fund may be temporarily invested.

5. The receipts into, and disbursements from, the Fund are recorded in the Government Accounts under the head 'Provincial Loans Fund' in 'Section P.—Deposits and Advances, etc.' The transactions of the Fund have been exhibited in these Accounts in three parts, I—Income Account, II—Capital Liabilities Account and III—Capital Assets Account. The balance at credit of the Fund in the Government account at the end of the year is represented by the figure shown against the head 'Cash' in part III of the Account.

No. 86-A.—I.—ACCOUNT of the PROVINCIAL LOANS FUND for the year 1929-30.

		Transactions during the year
		R
I.—INCOME ACCOUNT.		
RECEIPTS.		
Interest from Provincial Governments		6,25,90,484
Interest on Investments . . . . .		...
Gain on Realisation or Revaluation of Securities . . . . .		..
	TOTAL RECEIPTS	6,25,30,484
PAYMENTS		
Interest payments to the Government of India		6,19,72,177
Loss on Realisation or Revaluation of Securities . . . . .		...
	TOTAL PAYMENTS	6,19,72,177
Net Income transferred to Capital Account		5,67,257

NOTE.—For Parts II and III, see pages 631 to 633.

No. 86-A.—II.—STATEMENT of the LIABILITIES of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930, and the LIABILITIES at the close of the year.

Balance on 1st April 1929.	Advances by the Government of India.	Net receipts from Income Account.	Repayments to Government of India.	Balance on 31st March 1930.
₹	₹	₹	₹	₹
1,87,55,88,911	12,05,25,000	5,67,257	7,00,98,071	1,42,65,83,097

No. 86-A.—III.—STATEMENT of the ASSETS of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930 and the ASSETS at the close of the year.

	1st April 1929.	31st March 1930.	Total.	Repayments during the year.	Balance of Advances, 31st March 1930.	Interest paid during the year.
	₹	₹	₹	₹	₹	₹
<i>Advances to Provincial Governments.</i>						
Government of Madras.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	33,85,882	...	33,85,882	9,50,000	24,35,882	1,00,869
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	8,75,25,746	...	8,75,25,746	...	8,75,25,746	29,68,725
Other Loans and Advances	7,95,64,500	96,00,000	8,91,64,500	2,42,10,412	6,49,54,088	34,91,740
TOTAL	17,04,76,123	96,00,000	18,00,76,123	2,51,60,412	15,49,15,716	65,70,334
Government of Bombay.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	1,02,65,821	...	1,02,65,821	29,00,000	73,65,821	4,90,866
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	8,90,60,548	...	8,90,60,548	...	8,90,60,548	32,06,551
Other Loans and Advances	43,27,85,230	10,80,89,071	54,08,74,301	7,42,06,928	46,66,67,373	2,42,51,902
TOTAL	58,21,11,599	10,80,89,071	64,02,00,670	7,71,06,928	56,80,93,742	2,79,49,319
Carried over	70,25,87,727	11,76,89,071	82,02,76,798	10,22,87,340	71,80,09,458	8,45,19,653

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 86-A.—III.—STATEMENT of the ASSETS of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930 and the ASSETS at the close of the year—*contd.*

	Balance of Advances, 1st April 1929	Advances during the year.	Total	Repayments during the year	Balance of Advances, 31st March 1930	Interest paid during the year.
	R	R	R	R	R	R
Brought forward	70,23,87,727	11,76,89,071	82,02,76,798	10,22,67,340	71,80,09,458	8,45,10,653
Government of Bengal.						
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	1,18,21,132	..	1,18,21,132	..	1,18,21,132	4,26,543
Other Loans and Advances	1,55,23,677	..	1,55,23,677	6,78,862	1,50,14,815	7,57,014
TOTAL	2,60,14,809	10,00,000	2,75,14,809	6,78,862	2,58,35,947	11,89,557
Government of United Provinces.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	96,13,212	..	96,13,212	25,00,000	71,13,212	8,08,443
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	12,10,45,487	..	12,10,45,487	..	12,10,45,487	41,51,732
Other Loans and Advances	12,16,93,629	2,57,63,000	14,74,56,629	1,23,85,852	13,50,70,777	70,40,630
TOTAL	25,82,52,328	2,57,63,000	27,00,15,328	1,48,85,852	26,41,29,476	1,15,09,805
Government of Punjab.						
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	21,86,77,763	..	21,86,77,763	..	21,86,77,763	73,53,913
Other Loans and Advances	2,94,28,647	2,00,00,000	4,94,28,647	5,27,567	4,80,00,080	22,28,562
TOTAL	24,81,14,410	2,00,00,000	26,81,14,410	5,27,567	26,75,86,843	95,82,475
Government of Burma.						
Other Loans and Advances	1,99,22,672	55,00,000	2,54,22,672	4,89,931	2,49,32,741	10,01,387
Total	1,99,22,672	55,00,000	2,54,22,672	4,89,931	2,49,32,741	10,01,387
Carried over	1,24,97,91,94	17,05,52,071	1,42,03,44,017	11,88,49,552	1,30,14,94,465	5,77,96,627

(a. Differs from last year's closing balance by reason of correction since made.

No. 86-A.—III.—STATEMENT of the ASSETS of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930 and the ASSETS at the close of the year—*concluded*

	Balance of Advances, 1st April 1929	Advances during the year	Total	Repayments during the year	Balance of Advances, 31st March 1930	Interest paid during the year.
	₹	₹	₹	₹	₹	₹
Brought forward	1,24,97,91,946	17,05,52,071	1,42,03,44,017	11,58,49,552	1,30,14,94,465	5,77,96,827
Government of Bihar and Orissa.						
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	5,98,20,716	..	5,98,20,716	..	5,98,20,716	19,97,811
Other Loans and Advances	30,79,624	..	30,79,624	45,389	30,34,255	1,92,514
	6,29,00,340	..	6,29,00,340	45,389	6,28,54,971	21,90,325
Government of the Central Provinces and Berar.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	(a) 20,48,663	..	20,48,663	4,62,035	15,86,611	78,936
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	3,71,61,089	..	3,71,61,089	..	3,71,61,089	14,19,675
Other Loans and Advances	2,32,76,144	73,12,000	3,05,88,144	78,70,245	2,27,17,899	10,62,921
TOTAL	6,24,85,899	73,12,000	6,97,97,899	83,32,300	6,14,65,599	25,46,532
Government of Assam.						
Other Loans and Advances . . . . .	..	2,00,000	2,00,000	..	2,00,000	5,750
TOTAL	..	2,00,000	2,00,000	..	2,00,000	5,750
TOTAL ADVANCES TO PROVINCIAL GOVERNMENTS	1,37,51,78,185	17,80,64,071	1,55,32,42,256	12,73,27,221	1,42,60,15,085	6,28,39,434
INVESTMENTS					..	..
TOTAL INVESTMENTS					..	..
Cash					5,68,062	..
Grand Total					1,42,65,83,097	..

(a) Differs from last year's closing balance by reason of correction since made

N. to W.—Debt, Deposits and Advances.

No. 87.—ACCOUNT of the FAMINE RELIEF FUND for the year ended 31st March 1930.

For an explanation of the nature of transactions brought to account under this head, see paragraph 5 of the Note on Famine Relief on page 466.

ADDITORS DURING THE YEAR.										WITHDRAWALS DURING THE YEAR.					
Balance on 1st April 1930.	Unexpended Balance of Advances Assigned for the year.	Repayment to Provincial Loan Account.	Interest.		Revenues or Famine Expenditure.	Totals.	For extension of Famine Relief.	For construction of Protective Irrigation works.	For advances to Provincial Loans to cultivators.	For Repayment of Advances from Provincial Loans Fund.	Write off of irrecoverable Loans to cultivators.	For other objects.	Total.	Balance on 31st March 1930.	
			On balance of the Fund.	On advances to Provincial Loan Account.											
R (a) 41,94,698	R 2,99,818	R ...	R 1,83,819	R ...	R 2,593	R 4,91,230	R ...	R ...	R ...	R ...	R ...	R ...	R 46,85,928	R ...	
" Bombay	1,70,44,273	2,00,065	6,89,890	96,080	90,376	1,73,411	5,96,638	17,02,294	26,370	...	7,402	(b) 27,44,767	76,90,111	1,04,27,573	
" Bengal	(a) 12,51,248	...	55,836	...	5,500	61,336	46,212	1,000	...	...	...	...	47,212	12,15,372
" United Provinces.	(a) 20,98,937	...	1,02,725	...	20	8,98,082	...	...	1,38,507	...	...	...	20,37,019	...
" Punjab	21,12,759	...	85,022	...	...	85,022	4,43,860	...	...	...	...	4,43,860	1,53,921	...
" Bihar and Orissa.	58,64,834	1,69,602	2,29,777	36,744	...	4,36,123	...	...	12,48,272	...	...	(c) 8,10,000	20,43,772	42,77,745
" Central Provinces and Berar.	1,42,92,922	4,67,860	2,25,137	81,770	9,940	7,84,767	24,14,060	...	3,09,500	75,54,387	...	...	1,02,75,142	17,75,142
TOTAL	4,68,29,781	8,37,527	15,74,266	2,14,594	1,08,429	37,69,371	36,00,760	17,03,294	41,88,872	75,54,387	7,402	85,14,787	2,01,99,502	3,10,02,000	

(a) Differs from the last year's closing balance by reason of correction since made.

(b) Represents mainly expenditure on storage of fodder, provision of drinking water supply and interest charges on irrigation works.

(c) Represents withdrawal from the Fund for revenue expenditure on objects of a non-irrigating nature.

No. 88—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1930.

This is a banking account showing the balances of Local Funds, and of such Municipalities as are allowed to bank with Government treasuries.

	Balance, 1st April 1929.	Receipts in 1929-30	TOTAL	Payments in 1929-30.	Balance, 31st March 1930.
	R	R	R	R	R
DISTRICT FUNDS.					
India General	(a) 1,62,671	3 32,728	5,14,797	4,06,428	1,08,369
North-West Frontier Province	8,01,553	14,88,308	22,89,866	13,82,060	9,06,906
Madia	1,05,88,403	3,75,95,364	6,81,53,767	5,65,65,374	1,16,18,483
Bombay	31,37,291	2,15,52,820	2,46,90,117	2,10,18,755	36,71,362
Bengal			1,78,01,458	1,47,32,173	30,69,315
United Provinces	2,25,50,445	2,04,90,63	2,33,80,071	2,02,22,910	31,57,155
Punjab	30,02,565	1,90,74,247	1,93,76,812	1,94,66,463	28,10,347
Burma	60,08,640	1,03,63,957	1,63,72,597	1,11,71,802	52,00,795
Bihar and Orissa	31,73,656	1,40,07,106	1 74,80,762	1,39,58,459	35,22,303
Central Provinces and Berar	(a) 20,84,316	77,63,746	95,50,062	82,13,166	18,36,896
Assam	8,52,635	37,60,439	46,13,074	39,87,760	6,25,314
Coorg	87,656	1,84,518	2,72,174	1,75,428	96,746
TOTAL DISTRICT FUNDS	3,04,91,558	17,10,83,727	20,75,25,555	17,18,01,644	3,62,23,911
MUNICIPAL FUNDS.					
India General	1,59,817	7,56,805	9,15,922	7,71,562	1,44,360
Baluchistan	1,28,310	6,92,783	8,21,102	6,87,170	1,33,932
North-West Frontier Province	(a) 3 84,330	9,70,334	13,58,723	10,01,294	3,57,429
Madia	(a) 14,50,542	65,29,220	78,28,762	68,24,632	10,04,130
Bombay	(a) 10,13,832	53,32,268	63,46,100	54,03,067	8,52,133
Bengal	8,14,799	43,12,384	51,56,183	41,00,757	7,55,726
United Provinces	14,83,644	80,61,450	95,45,133	81,33,367	14,11,766
Punjab	14,36,213	56,58,797	70,95,010	55,95,238	14,99,772
Burma	21,16,270	55,99,212	77,15,482	57,37,974	10,77,518
Bihar and Orissa	5,21,281	29,86,904	35,08,185	27,14,104	7,94,081
Central Provinces and Berar	(a) 10,46,273	34,79,896	45,26,129	35,00,829	9,85,300
Assam	2,32,279	10,52,623	12,84,902	10,84,004	2,50,898
Coorg	35,845	45,447	81,302	36,416	44,876
TOTAL MUNICIPAL FUNDS	1,09,05,213	4,52,78,012	5,61,83,225	4,54,74,304	1,07,08,921
Carried over	4,73,97,071	21,63,11,739	26,37,08,810	21,67,75,948	4,60,32,802

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1930—*conold*

	Balance, 1st April 1929	Receipts in 1929-30.	Total.	Payments in 1929-30	Balance, 31st March 1930
	R	R	R	R	R
Brought forward	4,73,97,071	21,63,11,739	26,37,08,810	21,67,75,948	4,69,32,862
CANTONMENT FUNDS.					
India General	(a) 60,258	1,70,943	2,31,201	1,77,651	53,550
North-West Frontier Province	(a) 48,744	2,02,535	2,51,279	1,97,706	53,774
Madras	22,230	1,23,716	1,51,946	1,31,519	20,427
Bombay	1,33,762	7,60,191	8,93,953	7,70,568	1,14,385
Bengal	(a) 22,784	1,17,876	1,40,660	1,17,725	22,935
United Provinces	1,25,099	3,91,412	5,16,511	4,04,769	1,11,742
Punjab	2,27,752	3,41,386	5,69,138	2,77,349	64,037
Burma	10,000	52,333	62,333	52,333	41,577
Bihar and Orissa	39,945	53,245	93,190	3,094	44,196
Central Provinces and Berar	1,01,831	4,19,461	5,21,292	4,30,225	1,18,267
TOTAL CANTONMENT FUNDS	6,74,850	25,60,478	32,35,328	25,95,438	6,39,890
OTHER FUNDS.					
India General	18,81,567	38,54,101	57,35,668	36,68,340	16,72,328
Baluchistan	(a) 2,65,127	4,20,765	6,85,892	4,54,760	2,31,132
North-West Frontier Province	1,85,359	2,43,490	4,33,858	3,15,149	1,18,709
Madras	(a) 85,44,761	2,28,67,937	3,14,12,718	2,20,96,127	93,16,591
Bombay	(a) 20,61,660	1,56,69,929	1,77,61,589	1,58,96,677	18,64,912
Bengal	(a) 7,29,359	19,58,864	26,88,223	19,79,708	7,08,515
United Provinces	4,18,733	10,09,170	14,27,903	10,24,841	4,03,063
Punjab	(a) 1,36,788	3,25,400	4,62,188	3,00,255	1,61,933
Burma	81,18,879	75,19,863	1,06,38,742	78,82,003	27,56,839
Bihar and Orissa	7,76,310	21,50,632	29,26,942	21,60,867	7,66,075
Central Provinces and Berar	2,51,841	3,10,668	5,62,509	3,64,741	1,97,768
Assam	2,37,478	2,60,990	4,98,468	2,92,802	2,05,666
Cooch	11,169	13,762	24,931	11,464	13,467
TOTAL OTHER FUNDS	1,81,19,031	5,66,40,600	7,47,59,631	5,64,42,734	1,83,16,897
GRAND TOTAL	6,61,90,952	27,55,12,817	34,17,03,769	27,58,14,120	6,58,89,649

(a) Differs from last year's closing balance by reason of correction since made.

Appropriations for Reduction or Avoidance of Debt.

The credits brought to account under this head are divided into three categories:—

- (a) Sinking Funds for Central Loans.
- (b) Sinking Funds for Provincial Loans.
- (c) Other Appropriations.

2. As explained in the Note on '21—Reduction or Avoidance of Debt,' under 'Section E—Debt Services' (page 315), the heads (a) and (b) are credited with the amounts set apart each year for the Sinking Funds created for Central and Provincial loans by charge to the Revenue expenditure head '21—Appropriation for Reduction or Avoidance of Debt' (see Account No. 45), and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the cancelled securities is shown as debt discharged in Accounts Nos 82 and 82-A.

The nature of transactions under '(c) Other Appropriations' has been explained in the Note under '21—Reduction or Avoidance of Debt'.

Sinking Fund Investment Account.

Periodic allocations for the purposes for which the Sinking Funds have been created, the amounts standing at credit of Sinking Funds of the Central and Provincial Governments have been invested in Government of India Securities. The amounts expended in the purchase of these securities have been taken to a separate head 'Sinking Fund Investment Account', while the interest accruing from the investments has been credited to the Sinking Funds concerned.

No. 89. -- STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE in the year ended 31st March 1930, on account of SINKING FUNDS for CENTRAL and PROVINCIAL LOANS; and the APPLICATION thereof during the year.

	Balance, 1st April 1929.	Amount appropriated from Revenue (see Account No. 45) and Interest on In- vestments, etc	Sale Proceeds of Securities.	Total.	Amount expended in purchase of Securities for cancellation and other payments	Amount invested in Government Securities	Balance, 31st March 1930
	R	R	R	R	R	R	R
Credits+, Debits--.							
Central Government.							
Sinking Fund for 5 per cent. War Loan, 1929-47	5,41,63,811	1,60,15,029	..	7,01,80,840	-83,34,849	...	6,68,45,911
Sinking Fund for 5 per cent. Loan, 1945-53							
Sinking Fund Investment Account	-5,40,25,451	...	16,10,000	...	...	-42,810	-5,24,61,441
TOTAL	1,41,703	1,60,15,029	16,10,829	1,77,72,218	-83,34,849	-42,810	1,48,94,550
Provincial Governments.							
GOVERNMENT OF BOMBAY.							
Sinking Fund for 6½ per cent. Bombay Development Loan . . .	98,07,542	14,67,010	...	1,07,75,461	-12,283	..	1,07,63,173
Sinking Fund Investment Account	-93,06,111	...	...	-93,06,111	...	-14,56,979	(a) -1,07,63,090
TOTAL	1,431	14,67,919	...	14,69,350	-12,283	-14,56,979	83
GOVERNMENT OF UNITED PROVINCES.							
Sinking Fund for 6 per cent. United Provinces Development Loan . . .	75,80,023	26,13,943	...	1,01,93,969	-60,200	..	1,01,33,769
Sinking Fund Investment Account	(b) -75,79,290	...	...	-75,79,290	...	-25,41,213	(a) -1,01,20,509
TOTAL	727	26,13,943	...	26,14,673	-60,200	-25,41,213	13,260
GOVERNMENT OF PUNJAB.							
Sinking Fund for 6½ per cent. Punjab Bonds, 1933	1,789	1,28,886	...	1,30,655	-1,30,607	...	48
Sinking Fund for 5½ per cent. Punjab Bonds, 1937							
TOTAL	1,789	1,28,886	..	1,30,655	-1,30,607	..	48
TOTAL PROVINCIAL GOVERNMENTS	3,947	42,10,731	...	42,14,678	-2,03,095	-39,98,192	13,391
TOTAL CENTRAL AND PROVINCIAL	1,44,807	2,02,25,760	16,66,89	2,19,66,896	-85,37,044	-40,41,011	1,44,07,941

(a) The face value of securities held in the Sinking Fund Investment Accounts on 31st March 1930 is:—

Central Government	5,13,00,700
Government of Bombay	1,25,39,800
Government of the United Provinces	1,03,73,800
	7,72,14,300

(b) Differs from last year's closing balance by reason of correction since made.

No 89-A.—ACCOUNT of SINKING FUND DEPOSITS for LOANS GRANTED to LOCAL BODIES etc, for the year ended 31st March 1930.

The amounts shown under this head represent funds constituted for the discharge of loans taken from Government by public bodies and persons, the payments made by those bodies being held in a deposit account pending the maturity of the Sinking Funds

	Balance, 1st April 1929	Credits in 1929-30	Total	Debits in 1929-30	Balance, 31st March 1930
	R	R	R	R	R
Central Government.					
BOMBAY.					
Amount paid by the Bombay Port Trust for the repayment of the Victoria Dock Loan	(a) 78,02,203	4,11,516	82,13,719	.	82,13,719
TOTAL CENTRAL	78,02,203	4,11,516	82,13,719	..	82,13,719
Provincial Governments.					
GOVERNMENT OF CENTRAL PROVINCES.					
Amount paid by the Lord Bishop of Nagpur for repayment of Loan	4,866	352	5,218	...	5,218
TOTAL PROVINCIAL	4,866	352	5,218	...	5,218
TOTAL CENTRAL AND PROVINCIAL	78,07,069	4,11,868	82,18,937	.	82,18,937

(a) Differs from last year's closing balance by reason of correction since made

No. 89B.—ACCOUNT of the ROAD DEVELOPMENT FUND for the Year 1929-30.

As a result of the recommendations of the Indian Road Development Committee, both the excise and the import duties on motor-spirit have been raised from four to six annas per gallon with effect from the 1st March 1929, the additional revenue being earmarked for credit to a Road Development Fund, from which grants will be made to Provincial Governments and others for expenditure on road development. The entire proceeds of the additional duties are credited to the head "I.—Customs", but a corresponding amount is charged to the head "41—Civil Works—Appropriation to Road Development Fund" by *per contra* credit to the Central Ledger Head "Road Development Fund" under Section "P.—Deposits and Advances—not bearing interest". There were no disbursements from the Fund during 1928-29 and 1929-30.

	R
Balance on 1st April 1929	4,50,000
Appropriation to the Fund during 1929-30 (<i>vide</i> Acct. No. 66)	9,17,883
Other receipts	9,38,876 (a)
Total Receipts	1,07,26,759
Payments out of the Fund during 1929-30	...
Balance on 31st March 1930	1,11,76,759

(a) Represents contributions received from the Burma and the Assam Oil Companies during the year.

No. 90.—ACCOUNT OF PAYMENTS into and withdrawals from TREASURIES by BRANCH LINE COMPANIES during and to end of 1929-30.

This is merely a banking account showing the receipts and payments of each in Branch Line Companies in which Government has no capital interest, see paragraph 6 of the Note on Railways, page 18.

Name of Railway.	BALANCE AT 1st APRIL 1929.		TRANSACTIONS DURING 1929-30.		BALANCE AT 31st MARCH 1930.	
	At Debit.	At Credit.	Receipts.	Withdrawals.	At Debit.	At Credit.
1	2	3	4	5	6	7
Ahmedabad Dholra	...	...	...	...	...	...
Ahmedabad Parantij	...	16,141	...	...	...	...
Amritsar-Patti-Kasau	40,398	...	55,901	6,468	...	...
Banipada Talboud	...	2,006	...	...	...	...
Brahmaputra Sillanpur	...	...	...	...	...	...
Branch Line Companies under the Audit of the late Government Examiner, East Indian Railway.	...	...	...	...	...	...
Branch lines under Assam Bengal Railway (a)	20,167	...	1,90,933	1,08,363	...	...
Dhond-Baranati	...	2,504	...	(b) —130	...	...
Guzarat	...	624	3,600	2,778	...	...
Hardwar Dehra	(c) 2,35,224	...	...	20,323	...	...
Kidar Road Bramakhe	17,830	...	...	...	...	...
Kalighat Falta	...	...	...	...	...	...
Cooch Behar	...	...	17,246	5,876	...	...
Khulna Bagdighat	...	18,445	...	5,071	...	...
Mandira-Bhon	9,534	...	23,000	4,686	...	...
Central Provinces	5,132	...	5,000	(b) —6,245	...	...
Mymensingh Jazannabagruj	...	...	...	...	...	...
Pachora-Jammer	...	7,823	...	(b) —4,384	...	...
Panposh-Raipura	...	...	...	...	...	...
Pulgaon-Arvi	...	23,474	...	...	...	...
Sara-Sariganj	...	1,09,937	18,495	14,485	...	...
Sialkot Nalawal	3,080	...	11,000	53,691	...	...
Tapti Valley	7,981	...	26,100	20,340	...	...
Total	8,42,406	1,77,814	3,73,726	2,86,691	7,35,76,344	7,36,03,702
					2,94,530	2,96,481

(a) Figures relating to Kachhal Lalbazar, Chupra (K.)-Sultana and Mymensingh Branch Railways have been omitted under this head.

(b) The minus figure is due to rectification of amount excess debited to capital in previous years.

(c) Indica from last year closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 90-A.—STATEMENT showing the APPROPRIATIONS for the REDUCTION of CREATED SECURITIES in the PAPER CURRENCY RESERVE AND the APPLICATION thereof, in the year ended the 31st March 1930.

The Paper Currency Reserve was established to secure the convertibility of currency notes. This reserve is entirely separate from the Treasury balances.

The term 'created securities' is applied to securities created by the Government of India for issue to the Paper Currency Reserve, as distinguished from securities purchased in the open market. Under the permanent constitution of the Paper Currency Reserve, the amount of 'created securities' that can be held in the Reserve has been fixed at a maximum of Rs 12 crores, and with a view to securing that the present holding of such securities in the Reserve is reduced within a reasonable period to the amount permissible under the permanent provisions of the Paper Currency Act, it was provided that the interest derived from securities in the Paper Currency Reserve should be applied from the 1st of April 1921 to the reduction of these securities. This provision has, however, been temporarily suspended by successive Acts since 1922.

The debit balance represents the value of created securities held in excess of amount appropriated for the purpose to the end of 1925. The question of the adjustment of the debit balance is under the consideration of the Government of India.

	R
Balance on 1st April 1929	—3,00,81,680
Appropriations during 1929-30 . . . . .	...
Amounts utilised for the reduction of Created Securities in the Paper Currency Reserve during 1929-30 . . . . .	...
Balance on 31st March 1930	—3,00,81,680

Profit and loss on Rupee Coinage.

The silver purchased for coinage is for convenience placed in the Currency Reserve, generally on delivery to the Secretary of State in London or on shipment to India, and remains there during the progress of coinage. Payments for the silver purchased (whether in England or elsewhere) are usually made out of the Home Treasury cash balances and charged in the Home Accounts under the head 'Remittance Account between England and India'. The response to this head is given in the Indian Accounts when the opposite payment is made from the Currency Reserve to the Treasury. This is done on receipt of intimation from the Secretary of State of the shipment of any consignment of silver, or in some cases on the delivery of the silver in the Mints in India. The purchased silver is thus treated as a part of the Currency Reserve and is described in the Currency accounts as 'Silver bullion in transit or under coinage', as the case may be. In the latter case, when the silver is taken up in the Mints for coinage purposes, the following adjustments are also made in the Indian Treasury Accounts. The purchase price of silver is credited to the head (1) 'Currency Silver in process of Coinage' (also a sub-head under 'Deposits and Advances—Coinage') which corresponds with the debit under the same head in the Currency accounts, and the outturn value of the silver is debited to (2) 'Bullion Advances for Coinage' (also a sub-head under 'Coinage Accounts'), the difference between the outturn value, and the invoice value of the silver being simultaneously credited or debited to the head "Profit on Rupee Coinage" (also a sub-head under 'Coinage Accounts'), according as there is a gain or loss on the consignment of silver. As the coinage proceeds and rupees are made over to the Currency Reserve in replacement of the value received therefrom, the adjustment in the Treasury accounts in the case of (1) and (2) is reversed. If there is a profit on the consignment, the repayment to the Currency Reserve is completed and the head "Currency Silver in process of Coinage" is cleared before the debit balance under "Bullion advances for coinage" is fully wiped out. The outstanding balance under the latter head is adjusted when the surplus rupees coined are made over to Treasury. The head "Profit on Rupee Coinage" is also debited with all the charges incidental to the purchase of silver and coinage, such as freight, insurance, etc., as well as fixed seigniorage of 2 per cent. on the outturn of rupees for the cost of mintage, which is credited as a Mint receipt (see Account No. 63). The net profit thus deduced is transferred to the Deposit head "Gold Standard Reserve" by debit to "Profit on Rupee Coinage" (see also Account No. 92). If there is a loss on the consignment on account of the high price of silver, the rupee outturn falls short of the value transferred from Currency Reserve to Treasury and the deficiency, representing loss on coinage, is made good by cash payment from Treasury to Currency, the debit in the Treasury account being taken against "Currency Silver in process of Coinage" and the head thus fully cleared. The debit balance under "Profit on Rupee Coinage", together with incidental charges debited to this head as mentioned above, is finally transferred to "Exchange on Remittance Account".

There were no transactions under this head in the accounts for 1929-30, as no coinage of new silver was undertaken during that year.

No. 91.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1930.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A PROFIT.			DEDUCT—CHARGES CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.
Quantity oz.	Payment made in			Purchase price.	Outturn value.	Difference representing gross profit	In England.		In India	Total.	—
	England	India	Total					Equivalent in			
	£	£	£	₹	₹	₹	£	₹	₹	₹	₹
...

No. 91A.—ACCOUNT of Loss on new RUPEE COINAGE for the Year ended 31st March 1930.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A LOSS.							
Quantity oz.	Payments made in			Purchase price.	Charges connected with coinage			Outturn value.	Difference representing loss.		
	England	India	Total		England	India	Total		England	India	Total
	£	£	£	₹	£	₹	₹	₹	₹	₹	₹
...

No. 92.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE for the Year ended 31st March 1930.

Balance, 1st April 1920.	Net Profit on Rupee Coinage. (See Acct. No. 91)	Interest and dividends on investments, and discount on bills paid off on maturity.	TOTAL.	Appropriated to Revenue. (See Acct. No. 42.)	Appropriated to Revenue Equalisation Fund.	Balance, 31st March 1930.
£	£	£	£	£	£	£
39,982,517	...	1,713,154	41,675,671	2,300,000	442,709	38,982,962

No. 92A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1930.

	£	£
In British Treasury Bills of face value of	9,106,000	
In 5½ per cent. Treasury Bonds repayable 15th May 1930	1,500,000	
In 4½ per cent. Treasury Bonds, 1920-32	5,085,000	
In 4 per cent. Treasury Bonds, 1931-33	6,924,000	
In 4½ per cent. Treasury Bonds, 1932-34	8,400,000	
In 5 per cent. Treasury Bonds, 1933-35	4,373,000	
In 5 per cent. War Loan Stock 1929-47	2,000,000	
TOTAL FACE VALUE	37,384,000	
Total estimated value of securities mentioned above on 31st March 1930		37,343,918
Gold at the Bank of England (cost price being £2,150,613)		2,152,334
Cash at the Bank of England		8,748
TOTAL (a)		40,000,000

(a) Differs from the closing balance shown in Account No. 92 by £1,007,088, representing rise in the market value of the securities as compared with the cost price.

No. 92B.—ACCOUNT of RECEIPTS and PAYMENTS and the BALANCE of the GOLD STANDARD RESERVE—REVENUE EQUALISATION FUND for the year ended 31st March 1930.

The interest derived from investment of the Gold Standard Reserve, after the assets of the Reserve have reached £40 millions, has hitherto been credited to Revenue under "XVI—Interest". The fluctuations which occurred under this procedure in the amount credited to revenue in the past have been of so wide a nature as to be embarrassing to the budgetary position and to create a misleading impression as to the general revenues of the Government of India. It has therefore been decided to treat £1,600,000 on account of these receipts as the standard figure to be taken to the revenue account of each year. If, in any year, the actual receipts exceed this sum, one half of the surplus will be transferred to the Gold Standard Reserve—Revenue Equalisation Fund, which fund will be available to be drawn upon to make the receipts up to the standard figure of £1,600,000 in any subsequent year in which they fall below that level. This arrangement has been brought in force from 1929-30.

Out of the total interest realised from investments of the Gold Standard Reserve during 1928-29, a sum of £2,329,000 has been credited to Revenue. In excess, namely, £442,709 being transferred to the credit of the Revenue Equalisation Fund as a starting balance.

Balance on 1st April 1929.	Transactions during 1929-30.		Balance, 31st March 1930.
	Appropriated from Gold Standard Reserve (See Account No. 62) and other receipts.	Withdrawal from the Fund to make the credit to revenue up to the Standard figure of £1,600,000.	
£	£	£	£
	442,709	..	(a) 442,709

(a) Of this £442,709 represents investments in British Treasury Bills.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS, for the year ended 31st March 1930.

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in revenue courts in connection with revenue administration, deposits in civil or criminal courts, deposits for work done by Government for public bodies, etc. The Deposits of Reserve Fund and Depreciation Reserve Funds of certain Government Commercial Departments and Undertakings have, however, been shown under this head for the sake of convenience.

	Balance, 1st April 1929.	Receipts in 1929-30.	TOTAL.	Payments in 1929-30	Balance, 31st March 1930.
	₹	₹	₹	₹	₹
Central Government.					
INDIA, GENERAL.					
DEPOSITS BEARING INTEREST					
<i>Depreciation Reserve Funds</i>					
Depreciation Reserve Fund (Northern India Salt Department)	...	2,76,397	18,68,824	23,642	16,40,182
General Reserve Fund—Lighthouses and Lighthouses	...	...	15,56,675	3,20,897	12,65,778
Depreciation Reserve Fund of ...	...	82,130	...	...	1,07,555
Additions and Replacement Reserve	...	...	...	...	82,130
Total	18,87,427	20,62,757	34,40,184	5,89	30,95,645
DEPOSITS NOT BEARING INTEREST					
<i>Depreciation Reserve Funds, etc.</i>					
Depreciation Reserve Fund (Government Presses)	(a) 11,40,478	2,20,229	13,69,706	1,00,953	12,68,852
Depreciation Reserve Fund (Army Ordnance and Clothing Factories)	11,82,166	5,09,966	16,92,132	...	16,92,132
Depreciation Reserve Fund (Military Dairy Farms)	2,87,187	...	2,87,187	98,581	1,88,606
Depreciation Reserve Fund (Military Grass Farms)	2,36,684	83,853	2,70,517	22,284	2,48,233
Depreciation Reserve Fund—Medical Store Depots and Workshops (Military)	...	13,424	13,424	...	13,424
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 11,08,939	22,19,888	33,28,827	24,15,662	9,07,935
Civil Courts' Deposits	(a) 3,56,477	7,42,442	10,98,919	7,48,401	3,55,518
Criminal Courts' Deposits	8,966	18,272	27,238	19,771	7,467
Personal Deposits	1,55,20,859	18,17,61,445	14,72,52,801	13,83,30,181	89,62,110
Public Works Deposits	10,24,349	21,28,405	31,56,754	21,33,976	10,22,778
Renewal and Encasement Fees on Government Picnissory Notes	(a) 101	511	612	534	78
Deposit Account of the value of unused return tickets to India issued by the Lloyd Triestino Steam Navigation Company	63,906	...	63,906	1,357	62,549
Trust Interest Fund	(a) 1,14,620	2,18,31,968	2,19,46,498	2,18,14,081	1,32,417
Deposits of Tea Cess Fund	(a) 88,865	12,28,509	12,87,374	12,47,279	20,095
Deposits of deceased officers and men of the Indian Army	15,252	8,439	18,691	10,808	8,083
Unclaimed General Provident Fund Deposits	...	3,486	3,986	...	3,986
Deposits of Jute Cess Fund	4,40,275	13,79,709	18,19,984	14,37,580	3,82,404
General Police Fund	(a) 23,370	24,259	47,629	19,749	28,080
Deposits of Lao Cess Fund	11,340	2,23,373	2,35,213	2,17,175	18,038
Deposits of Cotton Cess Fund	(a) 107	3,564	3,671	3,188	533
Indian Research Fund	1,81,385	10,69,377	12,50,762	10,23,810	2,26,952
Other Deposits (Civil)	...	44,453	44,453	29,787	14,666
<i>Other Deposits (Departmental).</i>					
Military Deposits	(a) 22,86,033	53,52,526	75,88,359	47,21,091	28,66,868
Trust Interest Account (Military)	2,223	5,395	7,618	5,933	1,685
State Railway Deposits	(a) 3,16,24,977	13,33,33,835	16,49,68,812	13,83,90,092	2,65,68,720
State Railway Fine Fund (Railway Revenue Account)	4,09,931	6,04,444	10,14,425	6,10,512	4,03,913
Posts and Telegraphs Deposits	2,04,94,330	5,57,81,889	7,62,76,219	6,06,35,314	1,56,40,905
Trust Interest Account (Posts and Telegraphs)	53	14,567	14,620	14,403	212
TOTAL	7,55,21,978	35,85,62,828	43,50,84,806	37,40,38,047	6,10,46,759
Carried over	7,79,09,405	28,06,15,585	48,85,24,990	37,43,82,586	6,41,42,404

(a) Differs from last year's closing balance by reason of correction since made.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS, for the year ended 31st March 1930—*contd.*

	Balance, 1st April 1929.	Receipts in 1929-30.	TOTAL	Payments in 1929-30.	Balance, 31st March 1930.
	Rs	Rs	Rs	Rs	Rs
Brought forward	7,79,08,405	26,06,15,585	33,85,23,990	37,11,82,588	11,41,42,404
BALUCHISTAN.					
<i>Civil Deposits.</i>					
Revenue Deposits	4,580	33,041	37,621	34,151	8,480
Personal Deposits	(a) 1,40,851	37,79,301	39,20,152	35,89,422	3,30,730
Civil and Criminal Courts' Deposits	(a) 1,10,259	2,98,975	4,09,234	3,02,384	1,06,850
Deposit on account of revenue collected on behalf of H H the Khan of Kalat	8,063	6,348	14,411		14,411
General Police Fund	3,111	7,959	11,070	8,584	2,587
TOTAL	(a) 2,67,422	41,25,584	43,92,006	39,34,439	4,57,567
NORTH-WEST FRONTIER PROVINCE.					
<i>Depreciation Reserve</i>					
Depreciation Reserve (at Presses)	7,515	6,011	13,526	2,798	10,800
<i>Civil Deposits.</i>					
Revenue Deposits	6,52,187	12,80,160	19,32,347	13,39,507	5,92,780
Personal Deposits	9,51,613	47,48,950	56,98,563	46,79,638	10,18,925
Public Works Deposits	71,490	75,188	1,46,678	71,501	75,177
Renewal and Encasement Fees on Government Promissory Notes	10	8	18	2	11
General Police Fund	24,681	54,738	79,419	49,589	29,830
TOTAL	17,07,486	61,63,907	78,70,503	61,49,036	17,27,474
MADRAS.					
<i>Civil Deposits.</i>					
Revenue Deposits	57,62,303	74,31,591	1,32,43,894	76,69,416	56,24,478
Civil Courts' Deposits	(a) 11,04,20,903	1,80,31,857	2,84,52,760	1,84,09,933	1,00,42,827
Criminal Courts' Deposits	(a) 4,12,400	1,87,945	6,00,345	3,96,590	2,03,755
Personal Deposits	(a) 58,42,321	5,84,46,880	6,40,89,201	6,04,13,080	30,75,121
Trust Interest Fund	2,08,703	35,71,790	37,75,493	36,23,288	1,47,205
Deposits for work done for public bodies or individuals	(a) 2,04,225	8,64,285	11,63,490	6,74,236	4,04,254
Deposits of the Tea Cess Fund	(a) 14,738	1,89,054	2,03,792	1,91,336	12,454
Public Works Deposits	25,37,607	32,58,369	57,95,976	32,54,258	25,61,688
Renewal and Encasement Fees on Government Promissory Notes	(a) 133	141	274	139	135
Unclaimed General Provident Fund Deposits	(a) 2,468	9,068	11,536	459	11,047
Deposits on account of Enemy Property	...	150	150	150	...
Shipping Master's Deposits	883	2,804	3,187	3,157	80
Deposits of Cotton Cess Fund	(a) 1,589	44,857	45,946	43,642	2,304
General Police Fund	22,108	87,940	1,10,048	7,255	31,793
Deposits on account of Cotton Research Fund	(a) 195	7,014	7,209	7,470	—261
Indian Research Fund	...	7	7	7	...
TOTAL	(a) 2,53,25,076	9,21,82,732	11,75,07,808	9,46,90,478	2,28,17,330
Carried over	10,52,09,001	46,30,86,908	56,82,95,909	47,91,50,639	8,91,45,270

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances,

No. 98.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL
JUDICIAL and other DEPOSITS, for the Year ended 31st March 1930—*contd.*

	Balance, 31st April 1929	Receipts in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930.
	R	R	R	R	R
Brought forward	10,52,09,001	46,30,56,908	56,82,65,909	47,91,50,630	8,91,45,270
BOMBAY.					
<i>Civil Deposits.</i>					
Bombay Development Deposits	(a) 12,02,888	2,92,880	4,25,768	4,25,768	
Revenue Deposits	(a) 16,55,878	55,81,427	72,37,305	55,96,100	16,41,175
Civil Courts' Deposits	36,75,782	1,18,20,538	1,54,96,320	1,17,98,151	36,98,169
Criminal Courts' Deposits	1,02,731	1,71,865	2,74,596	1,74,775	89,321
Personal Deposits	1,42,14,854	12,30,00,873	13,72,15,727	12,82,37,917	89,88,810
Forest Deposits	3,13,714	5,02,326	8,16,040	4,56,665	3,64,375
Trust Interest Fund	53,664	68,37,403	68,90,967	67,80,699	1,10,278
Deposits for work done for public bodies or individuals	3,19,546	4,41,689	7,61,235	4,35,647	3,25,588
Deposits of the Tea Cess Fund	228	3,359	3,587	3,261	326
Public Works Deposits	(a) 15,81,153	34,25,532	50,06,685	80,09,312	19,97,376
Renewal and Enforcement Fees on Government Promissory Notes	10,52,09,001		2,546	2,088	458
Shipping Master's Deposits	(a) 803	3,323	4,126	58,775	10,780
Deposits of Tea Cess Fund	(a) 69,611	6,57,051	7,26,662	1,833	—
Deposits of Cotton Cess Fund	17,423	2,800	20,223	2,287	76,375
Unclaimed General Provident Fund Deposits	5,06,523	8,96,377	14,02,900	8,10,350	4,336
Lloyd Barge Scheme Deposits	...	15	15	...	5,41,850
Unclaimed Other Miscellaneous Provident Fund Deposits	...	15	15	...	15
TOTAL	(a) 2,27,23,546	15,36,35,613	17,63,59,159	15,85,06,945	1,78,52,214
BENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	15,22,495	66,01,726	81,24,221	80,09,718	51,14,503
Civil Courts' Deposits	86,16,230	1,90,85,723	2,77,01,953	1,83,61,934	93,40,021
Criminal Courts' Deposits	2,02,423	2,88,487	4,90,910	2,85,217	2,05,693
Personal Deposits	33,12,636	1,36,98,108	1,72,10,794	1,38,58,251	93,57,543
Trust Interest Fund	29,755	2,76,573	3,06,328	2,74,001	2,327
Deposits for work done for public bodies or individuals	12,72,830	81,07,100	93,79,926	75,21,780	18,57,696
Public Works Deposits	(a) 1,39,502	1,78,080	3,15,582	1,84,258	1,31,724
Unclaimed General Provident Fund Deposits	38,796	9,200	47,996	401	47,595
Renewal and Enforcement Fees on Government Promissory Notes	503	510	1,012	495	517
Deposits on account of Enemy Property	(a) 1,32,926		1,32,926	1,32,926	...
Shipping Master's Deposits	12,188	37,685	49,871	36,200	13,671
Deposits of Cotton Cess Fund	892	11,159	12,051	11,756	495
General Police Fund	51,643	58,234	1,09,877	35,723	66,152
Unclaimed I. C. S. Provident Fund Deposits	7		7	...	7
Deposits for Sanitary works done for public bodies	4,60,175	17,11,168	21,71,341	13,31,016	8,40,325
Municipal taxes on Government residential buildings	...	827	827	...	827
<i>Other Deposits.</i>					
State Railway Deposits	(a) 976	...	976	...	976
TOTAL	(a) 1,59,93,910	5,00,57,590	6,60,51,500	4,50,41,423	2,10,10,072
UNITED PROVINCES.					
<i>Civil Deposits.</i>					
Revenue Deposits	24,23,869	62,98,006	87,21,875	62,59,444	24,62,431
Civil Courts' Deposits	(a) 63,21,363	1,40,98,705	2,04,15,071	1,48,62,911	60,52,160
Criminal Courts' Deposits	1,38,492	2,25,706	3,64,198	2,30,059	1,28,39
Personal Deposits	22,63,281	3,07,01,284	3,79,67,565	3,54,14,513	25,53,002
Forest Deposits	187	8,034	8,271	8,143	128
Trust Interest Fund	6,673	3,54,563	3,61,236	3,52,774	8,462
Unclaimed General Provident Fund Deposits	1	...	1	...	1
Deposits for work done for public bodies or individuals	(a) 2,08,537	3,37,391	5,45,928	4,64,270	81,658
Public Works Deposits	(a) 17,17,200	28,27,541	45,44,741	29,33,814	16,10,927
Renewal and Enforcement Fees on Government Promissory Notes	(a) 153	887	900	758	232
Deposits of Cotton Cess Fund	...	4,098	4,098	4,098	...
General Police Fund	2,86,342	1,17,333	4,03,575	1,18,586	2,90,039
Indian Research Fund	(a) 15,035	4,956	19,991	19,991	...
TOTAL	(a) 1,33,78,136	5,99,76,404	7,33,52,540	6,01,64,361	1,31,88,179
Carried over	15,73,02,593	72,67,56,515	88,40,59,108	74,28,63,873	14,11,95,735

(a) Differs from last year's closing balance by reason of correction since made.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS for the Year ended 31st March 1930—*contd.*

	Balance 1st April 1929	Receipts in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930
	R	R	R	R	R
Brought forward	15,73,02,593	72,07,50,515	88,40,59,108	74,28,63,373	14,11,95,735
PUNJAB.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 51,23,442	1,23,06,552	1,74,23,994	1,20,28,533	54,00,461
Civil Courts' Deposits	(a) 4,34,845	1,17,703	6,32,028	4,02,859	1,39,779
Personal Deposits	29,31,820	2,48,42,315	2,77,77,135	2,46,36,642	31,41,493
Trust Interest Fund	33,017	61,456	94,173	93,723	450
Public Works Deposits	31,13,416	43,59,837	75,03,154	48,53,302	26,14,001
Renewal and Enforcement Fees on Government Promissory Notes	25	176	201	170	31
Deposits for work done for public bodies or individuals	1,574	4,451	6,025	5,623	362
Unclaimed General Provident Fund Deposits	1,559	151	2,010	1,831	179
Deposits of Cotton Cess Fund	...	...	1,385	1,142	193
General Police Fund	...	3,000	7,33,956	2,71,206	4,62,750
TOTAL	(a) 1,20,12,503	4,21,67,067	4,42,70,700	4,24,17,181	1,17,62,389
17 BURMA.					
<i>Civil Deposits.</i>					
Revenue Deposits	19,38,781	48,62,894	68,21,175	49,83,452	18,37,723
Civil Courts' Deposits	(a) 7,35,775	21,19,763	2,75,26	21,38,485	7,37,043
Personal Deposits	(a) 35,88,223	4,56,28,261	5,12,06,404	4,80,60,303	24,40,101
Deposits on account of Enemy Property	145	9,187	9,332	9,332	...
Marine Deposits	10,001	2,500	12,501	10,504	1,997
Trust Interest Fund	94	29,130	30,076	28,740	1,336
Deposits for work done for public bodies or individuals	2,32,915	...	2,32,915	...	2,32,915
Public Works Deposits	(a) 16,59,651	38,47,462	55,07,813	39,99,194	15,07,919
Renewal and Enforcement Fees on Government Promissory Notes	11	114	125	57	68
Shipping Master's Deposits	1,345	5,679	7,024	5,608	1,386
Deposits of Cotton Cess Fund	614	7,001	7,615	7,179	726
Deposits of Lac Cess Fund	(a) 2,280	227	4,517	3,008	1,609
General Police Fund	57,438	1,83,777	1,91,215	1,38,303	52,872
Indian Research Fund	2,404	7,620	10,324	8,397	1,727
Deposits for Government Loan (Temporary)	...	30,83,780	30,80,700	30,66,760	...
<i>Other Deposits.</i>					
State Railway Deposits	678	...	678	...	678
TOTAL	1,02,46,407	5,97,60,465	7,00,06,872	6,33,82,872	66,24,000
BIHAR AND ORISSA.					
<i>Civil Deposits.</i>					
Revenue Deposits	12,19,753	20,57,941	32,77,724	20,85,992	11,91,732
Civil Courts' Deposits	42,70,688	70,20,992	1,12,97,580	73,27,010	39,99,007
Criminal Courts' Deposits	2,53,798	2,40,129	4,93,927	2,44,557	2,49,370
Personal Deposits	25,27,164	1,21,90,217	1,47,22,351	1,21,79,707	25,43,74
Trust Interest Fund	5,001	55,422	60,423	60,512	811
Deposits for work done for public bodies or individuals	57,371	1,19,543	1,76,914	1,34,003	42,851
Public Works Deposits	(a) 11,03,866	9,50,369	20,54,235	10,20,909	10,33,806
Renewal and Enforcement Fees on Government Promissory Notes	131	186	317	166	151
Unclaimed General Provident Fund Deposits	2,472	7,855	10,339	1,778	8,765
General Police Fund	47,970	89,108	1,37,133	1,55,471	—21,338
Deposits on Account of Enemy Property	...	67	67	...	67
Deposit for Government Loan (Temporary)	...	9,96,248	9,96,248	9,96,248	...
<i>Other Deposits.</i>					
State Railway Deposits	—10,693	...	—10,693	...	—10,693
TOTAL	(a) 94,84,357	2,37,34,132	3,32,18,489	2,42,09,836	90,08,553
Carried over	18,90,45,860	85,24,13,179	1,04,14,34,309	87,28,73,262	18,85,90,777

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL JUDICIAL and other DEPOSITS for the year ended 31st March 1930—*contd.*

	Balance 1st April 1929.	Receipts in 1929-30	TOTAL	Payments in 1929-30.	Balance, 31st March 1930.
Brought forward	R 18,90,45,866	R 85,24,18,179	R 1,01,14,64,045	R 87,28,74,262	R 16,85,90,777
CENTRAL PROVINCES AND BERAR.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 8,06,443	23,01,288	31,07,733	21,78,314	9,29,519
Civil Courts' Deposits	21,00,003	70,30,225	91,30,888	67,48,535	23,82,353
Personal Deposits	4,73,094	49,08,817	53,81,701	47,28,916	6,52,785
Forest Deposits	(a) 251	29,998	30,249	29,791	458
Trust Interest Fund	1,220	98,718	99,936	82,712	17,224
Deposits for work done for public bodies and individuals	9,897	20,709	30,403	2,753	27,551
Public Works Deposits			8,96,236	5,87,339	3,08,891
Renewal and Encasement Fees on Government Promissory Notes	4	128		110	22
Unclaimed General Provident Fund Deposits	(a) 1,348	...	6,948	122	6,816
Deposits of Cotton Cess Fund	...	5,481	5,481	5,481	...
General Police Fund		16,815	16,815	16,815	...
Municipal Taxes on Government Buildings	33	5,718	5,749	5,720	20
TOTAL	47,48,558	1,19,68,710	1,87,12,278	1,43,56,529	43,25,789
ASSAM.					
<i>Civil Deposits.</i>					
Revenue Deposits	11,28,140	10,42,115	21,68,255	12,11,571	9,56,684
Civil Courts' Deposits	2,40,163	3,16,030	5,56,193	3,45,409	2,10,684
Personal Deposits	8,67,436	28,06,191	36,73,627	30,00,334	6,73,293
Forest Deposits	(a) 24,890	25,576	50,466	34,127	16,339
Trust Interest Fund	...	3,537	3,537	3,567	...
Deposits for Government Loans (temporary)	...	93,898	93,898	93,898	...
Deposits for work done for public bodies or individuals	16,732	6,050	22,792	15,423	7,364
Public Works Deposits	2,47,602	6,71,584	9,19,086	4,81,880	4,37,220
Renewal and Encasement Fees on Government Promissory Notes	(a) 1	26	27	27	...
Unclaimed General Provident Fund Deposits	43	...	43	...	43
Labour Braid Cess Fund	10,702	50,742	61,444	53,883	7,561
General Police Fund	6,684	4,695	11,379	4,561	6,818
<i>Other Deposits.</i>					
State Railway Deposits (Railway Capital Accounts)	144	...	144	...	144
TOTAL	25,40,437	50,22,464	75,62,921	52,46,755	23,16,166
COORG.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 57,145	84,838	1,41,978	77,406	64,573
Civil Courts' Deposits	(a) 12,372	53,279	65,651	48,047	17,604
Criminal Courts' Deposits	36	2,045	2,711	2,010	701
Personal Deposits	2,386	2,71,178	2,73,561	2,68,609	4,952
Trust Interest Fund	(a) 21	4,603	4,624	4,624	...
Public Works Deposits	(a) 2,874	4,975	7,849	4,282	3,617
TOTAL	75,444	4,20,930	4,96,374	4,04,927	91,447
TOTAL CENTRAL GOVERNMENT	(a) 19,54,05,299	87,28,50,803	1,06,82,35,602	89,29,11,473	17,53,24,129

(a) Differs from Last year's closing balance by reason of correction since made.

No. 98.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPARTMENTAL JUDICIAL and other DEPOSITS for the Year ended 31st March 1930—*concl'd.*

	Balance, 1st April 1929.	Receipts in 1929-30	TOTAL	Payments in 1929-30.	Balance 31st March 1930.
	R	R	R	R	R
Brought forward	19,54,05 299	87,28,30,303	1,06,82,35,602	89,29,11,473	17,53,24,129
PROVINCIAL GOVERNMENTS.					
Deposits bearing Interest.					
<i>Depreciation Reserve Funds.</i>					
Government Commercial Undertakings—					
Madras	(a) 1,2,377		1,69,878	12,124	1,57,454
Burma		8,10,500	24,62,500	1,27,000	23,25,500
	(a) 17,94,577	8,27,801	26,22,378	1,39,424	24,82,954
Forest Tramway—					
Central Provinces and Berar	() 13,237	56,522	69,759	...	69,759
TOTAL	(a) 18,07,814	8,84,323	26,92,137	1,39,424	25,52,713
Deposits not bearing Interest.					
<i>Depreciation Reserve Funds.</i>					
Government Presses—					
Madras	3,65,131	1,32,097	4,97,228	86,896	4,10,332
Bombay	1,70,185	58,864	2,28,549	37,212	1,91,337
Bengal	2,25,472	1,38,089	3,64,561	83,332	2,81,229
United Provinces . . . . .	...	16,247	16,247	...	16,247
Punjab	77,299	49,759	1,27,058	80,314	46,744
Burma	72,515	77,471	1,49,986	70,738	79,248
	(a) 77,071	37,886	1,14,957	39,999	74,958
Central Provinces and Berar					
Assam	25,909	10,488	36,397	1,438	34,959
TOTAL	(a) 10,14,582	5,20,401	15,34,983	3,99,929	11,35,054
TOTAL PROVINCIAL GOVERNMENTS	(a) 28,22,396	14,04,724	42,27,120	5,39,353	36,87,767
GRAND TOTAL	a 19,82,27,695	87,42,35,027	1,07,24,62,722	89,34,50,823	17,90,11,898

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.
4 x 2

Gain or loss on revaluation, sale, transfer, etc., of assets of the Paper Currency Reserve.

This Central Ledger head was opened in the accounts for 1927-28, for the adjustment of the various items of gain and loss arising out of the reconstruction of the Paper Currency Reserve. On the 1st April 1927, the gold and sterling securities held in the Paper Currency Reserve were revalued at the rate of Rs. 13½ to the pound sterling, in accordance with the provisions of the Indian Paper Currency Act, 1927, which came into force on that date. On the analogy of the procedure adopted in 1920, when the loss on revaluation of the gold and sterling assets of the Paper Currency Reserve was debited to a suspense head "Adjustment of Exchange on revaluation of gold and sterling securities in the Paper Currency Reserve", the gain from revaluation on the 1st April 1927 was credited to this suspense head, which has been debited with the loss on the realisation of rupee securities in the Paper Currency Reserve and also with the loss arising on the sale of Currency Reserve silver. The question of final adjustment of the items outstanding under this head is under consideration.

No. 93-A—ACCOUNT of GAIN or LOSS on REVALUATION, SALE, TRANSFER, etc., of ASSETS of the PAPER CURRENCY RESERVE during the year ended 31st March 1930.

	Balance on 1st April 1929 (Credits +, Debits —).	Transactions during 1929-30.		Balance on 31st March 1. 30 (Credits +, Debits —).
		Debits.	Credits.	
	₹	₹	₹	₹
Gain on revaluation of gold and sterling securities in the Reserve.	+9,29,74,184	.	...	+9,29,74,184
Loss on realisation of rupee securities in the Reserve.	—1,48,18,375	...	...	—1,48,18,375
Loss on sale of silver	—4,18,91,783	6,19,55,909	76,623	—10,87,71,069
		9,55,909	76,623	—2,51,15,260
Net loss 1929-30 . . . . .	...	6,18,79,266	...	...

Exchange on Remittance Accounts.

From the 1st April 1920 to the 31st March 1927, the accounts were prepared on the basis of the rate of 2s. per rupee for the conversion of English sterling transactions into rupees. The sterling value of the rupee stood, however, at a lower level in the latter part of this period, and in consequence large sums were brought to account as credits and debits on account of exchange in respect of transactions involving remittance of funds to and from England. Since the 1st April 1927, the accounts are being prepared on the basis of the new statutory rate of 1s. 6d. to the rupee, and as the average rates of exchange since April 1927 have not differed materially from the rate of 1s. 6d. the gains and losses adjusted in the accounts since 1927-28 have been comparatively small.

2 The present procedure for the allocation between different heads of exchange gains or losses is as follows. All exchange arising in respect of remittance transactions with England is brought to account in the first instance under the Deposit head "Exchange on Remittance Accounts", (see Account No. 94). Adjustments are then made, both in the Central and Provincial Accounts, transferring the same in respect of receipts and expenditure in England to the appropriate heads, Revenue and Capital, under which the transactions in England occur. These adjustments are made monthly, the calculations being based on the average Calcutta daily market rate for telegraphic transfers on London, which is taken as the standard for effecting remittances to England to meet expenditure in that country. The effect of this procedure is that the adjustments on account of exchange in respect of the revenue and expenditure of non-commercial services, which were up to the year 1920-21 shown in lump under the revenue or expenditure head 'XXIX or 40—Exchange', are now distributed over the respective heads of revenue and expenditure. (See Accounts Nos. 2, 3, 5 and 6).

3 The entire procedure outlined above requires reconsideration as a result of the fixation of exchange at 1s. 6d. the rupee with effect from the 1st April 1927, and the question of its revision and of the disposal of the eventual balance under this head is under the consideration of the Government of India. Pending a decision, the old procedure has been followed also in the accounts for 1929-30.

No. 94.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for the year ended 31st March 1930.

	Credits.	Debits.
	Rs	Rs
Balance on 1st April 1929	12,86,56,944	...
Transactions during 1929-30—		
Sterling purchased in India . . . . .	..	10,46,053
Postal and Money Order transactions	1,95,871	...
Remittances on account of proceeds of Liquidation of Enemy Property . . . . .	...	1,77,962
Persia Bills	40,413	..
Miscellaneous	2,303	...
Total	13,25,430	12,23,005
Net loss by exchange during the year . . . . .	...	9,84,656
Deduct—Loss by Exchange in respect of Sterling transactions transferred to—		
Central Government:—		
Railways { Capital 11,76,735		
{ Revenue 9,03,985		
Posts and Telegraphs { Capital 6,246		
{ Revenue —4,815		
Irrigation . . { Capital		
{ Revenue 4.3		
Vizagapatam Harbour—Capital.	4,388	
New Capital at Delhi	4,213	
Currency Capital Outlay	135	
Capital Outlay on Light-houses and Lightships	2,724	
Other transactions—Central { Capital 164		
{ Revenue 17,04,115		
Provincial Governments:—		
Irrigation . . { Capital 15,799		
{ Revenue 7,952		
Bombay Development Scheme	372	
Other transactions—Provincial { Capital 5,839		
{ Revenue 2,62,636		
Total loss transferred		—40,80,860
NET CREDIT BROUGHT TO ACCOUNT UNDER THIS HEAD DURING THE YEAR	31,06,876	...
BALANCE HELD UNDER SUSPENSE ON 31st MARCH 1930	13,16,63,819	...

Revenue Reserve Fund.

The Government of the Punjab transferred Rs 20 lakhs from its Revenue account of 1926-27 to a Revenue Reserve Fund, with a subsequent retransfer of Rs. 10 lakhs from the Fund to the Revenue account, leaving a balance of Rs 10 lakhs in the Fund. A further sum of Rs 15 lakhs was transferred to the Fund from the Revenue Account of 1927-28. The original intention of the Punjab Government in instituting this Fund was to put aside year after year a substantial amount in the Revenue section of the account until a sufficient sum had been accumulated in the Fund to insure against an unexpected shortage or failure of revenue owing to seasonal or other calamities by creating an actual Reserve Fund out of the current revenue. The Local Government have since agreed to create an invisible fund for the redemption of debt, designed not to be drawn upon but to provide security for borrowing to meet expenditure on the revenue account. The cardinal feature of this plan is that when there has been a true surplus in the revenue account, after excluding the extraordinary receipts of the Local Government on the one side and capital expenditure met therefrom on the other, it shall be open to the Local Government to make special appropriations to the redemption of debt or to the acquisition of suitable Government securities. This separate fund has therefore been abolished and the amount of the adjustment of the outstanding balance at credit of the Reserve Fund is under consideration.

A portion of the Reserve Fund of the Punjab Government has been temporarily invested in that Government's own bonds, and the interest accruing on this investment has been credited to the fund.


No. 91-A.—STATEMENT showing the APPROPRIATIONS to and from the REVENUE RESERVE FUND of the PUNJAB GOVERNMENT during the year 1929-30 and the BALANCE at credit of the FUND at the commencement and close of the year.

	Balance, 1st April 1929.	Transactions during 1929-30.		Investments.	Interest on Investments.	Balance, 31st March 1930.
		Appropriation to the Fund from Revenue — vide Account No. 79-C.	Appropriation from the Fund for expenditure— vide Account No. 78-C.			
	R	R	R	R	R	R
PROVINCIAL GOVERNMENTS.						
Government of Punjab.						
Revenue Reserve Fund . .	23,96,114	...	15,00,000	38,061	5,539	9,39,704
Revenue Reserve Fund Investment Account.	1,17,733	..	...	—38,051	...	79 082
TOTAL .	25,13,847	...	15,00,000		5,539	10,19,386

Section Q.—Loans and Advances by the Central Government.

The loans and advances brought to account in this section were formerly confined solely to transactions with the public. Since 1925-26 the scope of the section has been expanded by the inclusion of interest-bearing advances to Government servants for house-building and purchase of conveyances, which were formerly recorded under 'Advances Repayable', and also of advances by the Government of India to the Provincial Loans Fund. Advances made by the Government of India to the Shan States Federation are also brought to account under this head.

The rate of interest charged on advances to Government servants has been fixed for the present at 5 per cent., while the rate charged on loans and advances to Indian States, public bodies and persons, etc., is normally 6 per cent., though it is occasionally varied for special reasons. The rate of interest charged by the Government of India to the Provincial Loans Fund is determined with reference to the cost of new borrowings to the Government of India from time to time. Loans and advances made by Provincial Governments to public bodies and private persons and met from Provincial Revenues are recorded in 'Section R—Loans and Advances by Provincial Governments'.



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No. 95.—ACCOUNT of LOANS and ADVANCES by the CENTRAL GOVERNMENT, showing the amounts ADVANCED and REPAID during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the COMMENCEMENT and CLOSE of the year.

	Balance on 1st April 1929.		Amount Advanced during the year.		Total		Amount Repaid during the year.		Balance on 31st March 1930.		Amount of Interest received and credited to Revenue (See Account No. 94).	
	R.	Rs.	R.	Rs.	R.	Rs.	R.	Rs.	R.	Rs.	R.	Rs.
Advances to Provincial Loans Fund	1,37,17,75,011		12,05,55,000		1,49,23,30,011		7,70,98,071		1,42,52,01,940		6,19,72,177	
Advances to Government Servants—												
House Building Advances	27,94,511(a)		15,31,680		1,27,191		14,55,311		30,01,850		82,516	
Advances for the purchase of motor cars	46,71,919(a)		36,33,172		88,05,091		36,70,861		16,34,730		2,50,428	
Advances for the purchase of other conveyances	4,38,728(a)		4,56,528		9,15,254		4,04,797		4,30,457		25,224	
Passage Advances	1,04,759(a)		82,032		1,86,791		73,876		1,12,815		1,730	
Other Advances	278(a)		2,01,105		2,01,477		55,279		1,46,182		40	
TOTAL	80,30,191		59,05,607		1,39,35,798		53,59,724		82,46,074		3,39,538	
Loans and Advances to Indian States, Public Bodies, Private Persons, etc.—												
Loans to Indian States	6,47,02,444(a)		2,08,31,817		8,55,34,261		9,43,471		8,47,78,360		37,85,049	
Loans to Presidency Corporations including Port Trusts	7,12,534,25(a)		...		7,12,534,25		13,08,884		6,80,43,631		26,14,492	
Loans to Municipalities	25,07,858		...		25,07,858		1,00,119		24,07,739		81,041	
Loans to Landholders and other Notabilities	10,66,590(a)		1,23,880		11,90,470		55,295		11,35,175		81,117	
Regimental and other Loans (Military)	22,303		...		22,303		17,778		4,525		1,633	
Loans to District and other Local Fund Committees	8,82,866		...		8,82,866		78,915		7,60,951		49,513	

Advances under Special Laws	3,77,805	9,182	3,86,987	39,262	3,57,725	22,890
Advances to Cultivators	24,13,646 (a)	14,41,527	38,55,172	4,04,357	3,155,715	30,188
Loans to Local Boards for Railway Construction	3,17,877	...	3,17,877	58,689	2,70,188	12,128
Miscellaneous Loans and Advances	7,87,032 (a)	6,00,000	13,87,032	40,522	13,27,081	12,248
Loans to Railway Companies	20,10,000	..	20,10,000	..	20,10,000	93,924
Loans to Port Funds . . . . .	...	7,00,000	7,00,000	..	7,00,000	..
TOTAL	14,63,71,716	2,32,08,406	16,95,80,122	54,37,802	16,71,40,850	67,64,196
Loans, to Ehan States Federation	5,00,000	5,00,000	10,00,000	..	10,00,000	21,863
GRAND TOTAL	1,52,96,76,918	15,01,87,018	1,67,98,13,032	7,81,95,597	1,60,18,58,534	6,90,88,174
Distribution of the Grand Total—						
India General	1,38,39,97,471 (a)	12,51,87,928	1,50,90,85,397	7,31,00,821	1,43,30,76,376	6,24,16,068
Baluchistan	7,31,656	3,44,547	11,26,203	1,96,514	9,29,659	29,145
North-West Frontier Province	33,44,279 (a)	11,13,919	44,62,198	3,62,410	41,00,779	83,408
Madras	1,33,81,110	3,32,742	1,37,17,852	7,95,688	1,29,22,204	5,68,382
Bombay	3,62,10,706	9,85,860	3,71,96,566	8,26,307	3,63,70,259	11,75,758
Bengal	2,55,35,599	2,57,375	2,57,934	8,12,824	2,45,80,150	10,40,045
United Provinces	5,14,652 (a)	3,28,431	8,43,083	3,51,195	4,91,888	19,988
Punjab	6,20,69,187	1,96,69,755	8,17,58,942	2,80,807	8,14,59,075	36,03,079
Burma	17,87,352 (a)	11,39,669	29,27,021	6,48,511	22,78,510	68,883
Bihar and Orissa	10,66,117	1,04,109	11,70,226	2,34,600	9,45,566	5,73,303
Central Provinces	3,41,698 (a)	2,39,957	5,81,555	1,98,046	3,83,489	13,160
Assam	5,30,510	3,64,202	9,14,712	2,51,039	6,63,673	7,887
Coorg	2,13,681	52,621	2,66,202	48,756	2,17,446	12,168

(a) Differs from the last year's closing balance by reason of correction since made.
 (b) Taken in reduction of charges under "B—Interest on Ordinary Debt" (See Account No. 42-A).

Section E.—Loans and Advances by Provincial Governments.

The Provincial Advance and Loan Account had its origin in 1888-89. The account as it was then constituted was a double account, (1) between the Central and the Provincial Governments, and (2) between the Provincial Government and the local body or other borrower. The funds from which these loans and advances were made by the Provincial Governments were treated as being provided by the Government of India from their balances. The Provincial Governments were charged interest at rates varying from $3\frac{1}{2}$ to $5\frac{1}{2}$ per cent. on the mean outstanding balances of loans at the beginning and the end of each year, while the interest actually received from the borrowers was credited to Provincial Revenues, any writes off of irrecoverable loans and advances being also charged to them.

2. With effect from the 1st April 1921, the entire responsibility for the financing of the Provincial Loan Account has been transferred to the Local Governments, the balances outstanding on this account on the 31st March 1921 being treated as assets of the Provincial Governments concerned. Such of the moneys relating to the old Provincial Loan Account as were not repaid out of Provincial balances before the 1st of April 1921 were treated as advances ~~from the Central to the Provincial Governments (see Account No. 1000-1001-1002-1003-1004-1005-1006-1007-1008-1009-1010-1011-1012-1013-1014-1015-1016-1017-1018-1019-1020-1021-1022-1023-1024-1025-1026-1027-1028-1029-1030-1031-1032-1033-1034-1035-1036-1037-1038-1039-1040-1041-1042-1043-1044-1045-1046-1047-1048-1049-1050-1051-1052-1053-1054-1055-1056-1057-1058-1059-1060-1061-1062-1063-1064-1065-1066-1067-1068-1069-1070-1071-1072-1073-1074-1075-1076-1077-1078-1079-1080-1081-1082-1083-1084-1085-1086-1087-1088-1089-1090-1091-1092-1093-1094-1095-1096-1097-1098-1099-1100-1101-1102-1103-1104-1105-1106-1107-1108-1109-1110-1111-1112-1113-1114-1115-1116-1117-1118-1119-1120-1121-1122-1123-1124-1125-1126-1127-1128-1129-1130-1131-1132-1133-1134-1135-1136-1137-1138-1139-1140-1141-1142-1143-1144-1145-1146-1147-1148-1149-1150-1151-1152-1153-1154-1155-1156-1157-1158-1159-1160-1161-1162-1163-1164-1165-1166-1167-1168-1169-1170-1171-1172-1173-1174-1175-1176-1177-1178-1179-1180-1181-1182-1183-1184-1185-1186-1187-1188-1189-1190-1191-1192-1193-1194-1195-1196-1197-1198-1199-1200-1201-1202-1203-1204-1205-1206-1207-1208-1209-1210-1211-1212-1213-1214-1215-1216-1217-1218-1219-1220-1221-1222-1223-1224-1225-1226-1227-1228-1229-1230-1231-1232-1233-1234-1235-1236-1237-1238-1239-1240-1241-1242-1243-1244-1245-1246-1247-1248-1249-1250-1251-1252-1253-1254-1255-1256-1257-1258-1259-1260-1261-1262-1263-1264-1265-1266-1267-1268-1269-1270-1271-1272-1273-1274-1275-1276-1277-1278-1279-1280-1281-1282-1283-1284-1285-1286-1287-1288-1289-1290-1291-1292-1293-1294-1295-1296-1297-1298-1299-1300-1301-1302-1303-1304-1305-1306-1307-1308-1309-1310-1311-1312-1313-1314-1315-1316-1317-1318-1319-1320-1321-1322-1323-1324-1325-1326-1327-1328-1329-1330-1331-1332-1333-1334-1335-1336-1337-1338-1339-1340-1341-1342-1343-1344-1345-1346-1347-1348-1349-1350-1351-1352-1353-1354-1355-1356-1357-1358-1359-1360-1361-1362-1363-1364-1365-1366-1367-1368-1369-1370-1371-1372-1373-1374-1375-1376-1377-1378-1379-1380-1381-1382-1383-1384-1385-1386-1387-1388-1389-1390-1391-1392-1393-1394-1395-1396-1397-1398-1399-1400-1401-1402-1403-1404-1405-1406-1407-1408-1409-1410-1411-1412-1413-1414-1415-1416-1417-1418-1419-1420-1421-1422-1423-1424-1425-1426-1427-1428-1429-1430-1431-1432-1433-1434-1435-1436-1437-1438-1439-1440-1441-1442-1443-1444-1445-1446-1447-1448-1449-1450-1451-1452-1453-1454-1455-1456-1457-1458-1459-1460-1461-1462-1463-1464-1465-1466-1467-1468-1469-1470-1471-1472-1473-1474-1475-1476-1477-1478-1479-1480-1481-1482-1483-1484-1485-1486-1487-1488-1489-1490-1491-1492-1493-1494-1495-1496-1497-1498-1499-1500-1501-1502-1503-1504-1505-1506-1507-1508-1509-1510-1511-1512-1513-1514-1515-1516-1517-1518-1519-1520-1521-1522-1523-1524-1525-1526-1527-1528-1529-1530-1531-1532-1533-1534-1535-1536-1537-1538-1539-1540-1541-1542-1543-1544-1545-1546-1547-1548-1549-1550-1551-1552-1553-1554-1555-1556-1557-1558-1559-1560-1561-1562-1563-1564-1565-1566-1567-1568-1569-1570-1571-1572-1573-1574-1575-1576-1577-1578-1579-1580-1581-1582-1583-1584-1585-1586-1587-1588-1589-1590-1591-1592-1593-1594-1595-1596-1597-1598-1599-1600-1601-1602-1603-1604-1605-1606-1607-1608-1609-1610-1611-1612-1613-1614-1615-1616-1617-1618-1619-1620-1621-1622-1623-1624-1625-1626-1627-1628-1629-1630-1631-1632-1633-1634-1635-1636-1637-1638-1639-1640-1641-1642-1643-1644-1645-1646-1647-1648-1649-1650-1651-1652-1653-1654-1655-1656-1657-1658-1659-1660-1661-1662-1663-1664-1665-1666-1667-1668-1669-1670-1671-1672-1673-1674-1675-1676-1677-1678-1679-1680-1681-1682-1683-1684-1685-1686-1687-1688-1689-1690-1691-1692-1693-1694-1695-1696-1697-1698-1699-1700-1701-1702-1703-1704-1705-1706-1707-1708-1709-1710-1711-1712-1713-1714-1715-1716-1717-1718-1719-1720-1721-1722-1723-1724-1725-1726-1727-1728-1729-1730-1731-1732-1733-1734-1735-1736-1737-1738-1739-1740-1741-1742-1743-1744-1745-1746-1747-1748-1749-1750-1751-1752-1753-1754-1755-1756-1757-1758-1759-1760-1761-1762-1763-1764-1765-1766-1767-1768-1769-1770-1771-1772-1773-1774-1775-1776-1777-1778-1779-1780-1781-1782-1783-1784-1785-1786-1787-1788-1789-1790-1791-1792-1793-1794-1795-1796-1797-1798-1799-1800-1801-1802-1803-1804-1805-1806-1807-1808-1809-1810-1811-1812-1813-1814-1815-1816-1817-1818-1819-1820-1821-1822-1823-1824-1825-1826-1827-1828-1829-1830-1831-1832-1833-1834-1835-1836-1837-1838-1839-1840-1841-1842-1843-1844-1845-1846-1847-1848-1849-1850-1851-1852-1853-1854-1855-1856-1857-1858-1859-1860-1861-1862-1863-1864-1865-1866-1867-1868-1869-1870-1871-1872-1873-1874-1875-1876-1877-1878-1879-1880-1881-1882-1883-1884-1885-1886-1887-1888-1889-1890-1891-1892-1893-1894-1895-1896-1897-1898-1899-1900-1901-1902-1903-1904-1905-1906-1907-1908-1909-1910-1911-1912-1913-1914-1915-1916-1917-1918-1919-1920-1921-1922-1923-1924-1925-1926-1927-1928-1929-1930-1931-1932-1933-1934-1935-1936-1937-1938-1939-1940-1941-1942-1943-1944-1945-1946-1947-1948-1949-1950-1951-1952-1953-1954-1955-1956-1957-1958-1959-1960-1961-1962-1963-1964-1965-1966-1967-1968-1969-1970-1971-1972-1973-1974-1975-1976-1977-1978-1979-1980-1981-1982-1983-1984-1985-1986-1987-1988-1989-1990-1991-1992-1993-1994-1995-1996-1997-1998-1999-2000-2001-2002-2003-2004-2005-2006-2007-2008-2009-2010-2011-2012-2013-2014-2015-2016-2017-2018-2019-2020-2021-2022-2023-2024-2025-2026-2027-2028-2029-2030-2031-2032-2033-2034-2035-2036-2037-2038-2039-2040-2041-2042-2043-2044-2045-2046-2047-2048-2049-2050-2051-2052-2053-2054-2055-2056-2057-2058-2059-2060-2061-2062-2063-2064-2065-2066-2067-2068-2069-2070-2071-2072-2073-2074-2075-2076-2077-2078-2079-2080-2081-2082-2083-2084-2085-2086-2087-2088-2089-2090-2091-2092-2093-2094-2095-2096-2097-2098-2099-2100-2101-2102-2103-2104-2105-2106-2107-2108-2109-2110-2111-2112-2113-2114-2115-2116-2117-2118-2119-2120-2121-2122-2123-2124-2125-2126-2127-2128-2129-2130-2131-2132-2133-2134-2135-2136-2137-2138-2139-2140-2141-2142-2143-2144-2145-2146-2147-2148-2149-2150-2151-2152-2153-2154-2155-2156-2157-2158-2159-2160-2161-2162-2163-2164-2165-2166-2167-2168-2169-2170-2171-2172-2173-2174-2175-2176-2177-2178-2179-2180-2181-2182-2183-2184-2185-2186-2187-2188-2189-2190-2191-2192-2193-2194-2195-2196-2197-2198-2199-2200-2201-2202-2203-2204-2205-2206-2207-2208-2209-2210-2211-2212-2213-2214-2215-2216-2217-2218-2219-2220-2221-2222-2223-2224-2225-2226-2227-2228-2229-2230-2231-2232-2233-2234-2235-2236-2237-2238-2239-2240-2241-2242-2243-2244-2245-2246-2247-2248-2249-2250-2251-2252-2253-2254-2255-2256-2257-2258-2259-2260-2261-2262-2263-2264-2265-2266-2267-2268-2269-2270-2271-2272-2273-2274-2275-2276-2277-2278-2279-2280-2281-2282-2283-2284-2285-2286-2287-2288-2289-2290-2291-2292-2293-2294-2295-2296-2297-2298-2299-2300-2301-2302-2303-2304-2305-2306-2307-2308-2309-2310-2311-2312-2313-2314-2315-2316-2317-2318-2319-2320-2321-2322-2323-2324-2325-2326-2327-2328-2329-2330-2331-2332-2333-2334-2335-2336-2337-2338-2339-2340-2341-2342-2343-2344-2345-2346-2347-2348-2349-2350-2351-2352-2353-2354-2355-2356-2357-2358-2359-2360-2361-2362-2363-2364-2365-2366-2367-2368-2369-2370-2371-2372-2373-2374-2375-2376-2377-2378-2379-2380-2381-2382-2383-2384-2385-2386-2387-2388-2389-2390-2391-2392-2393-2394-2395-2396-2397-2398-2399-2400-2401-2402-2403-2404-2405-2406-2407-2408-2409-2410-2411-2412-2413-2414-2415-2416-2417-2418-2419-2420-2421-2422-2423-2424-2425-2426-2427-2428-2429-2430-2431-2432-2433-2434-2435-2436-2437-2438-2439-2440-2441-2442-2443-2444-2445-2446-2447-2448-2449-2450-2451-2452-2453-2454-2455-2456-2457-2458-2459-2460-2461-2462-2463-2464-2465-2466-2467-2468-2469-2470-2471-2472-2473-2474-2475-2476-2477-2478-2479-2480-2481-2482-2483-2484-2485-2486-2487-2488-2489-2490-2491-2492-2493-2494-2495-2496-2497-2498-2499-2500-2501-2502-2503-2504-2505-2506-2507-2508-2509-2510-2511-2512-2513-2514-2515-2516-2517-2518-2519-2520-2521-2522-2523-2524-2525-2526-2527-2528-2529-2530-2531-2532-2533-2534-2535-2536-2537-2538-2539-2540-2541-2542-2543-2544-2545-2546-2547-2548-2549-2550-2551-2552-2553-2554-2555-2556-2557-2558-2559-2560-2561-2562-2563-2564-2565-2566-2567-2568-2569-2570-2571-2572-2573-2574-2575-2576-2577-2578-2579-2580-2581-2582-2583-2584-2585-2586-2587-2588-2589-2590-2591-2592-2593-2594-2595-2596-2597-2598-2599-2600-2601-2602-2603-2604-2605-2606-2607-2608-2609-2610-2611-2612-2613-2614-2615-2616-2617-2618-2619-2620-2621-2622-2623-2624-2625-2626-2627-2628-2629-2630-2631-2632-2633-2634-2635-2636-2637-2638-2639-2640-2641-2642-2643-2644-2645-2646-2647-2648-2649-2650-2651-2652-2653-2654-2655-2656-2657-2658-2659-2660-2661-2662-2663-2664-2665-2666-2667-2668-2669-2670-2671-2672-2673-2674-2675-2676-2677-2678-2679-2680-2681-2682-2683-2684-2685-2686-2687-2688-2689-2690-2691-2692-2693-2694-2695-2696-2697-2698-2699-2700-2701-2702-2703-2704-2705-2706-2707-2708-2709-2710-2711-2712-2713-2714-2715-2716-2717-2718-2719-2720-2721-2722-2723-2724-2725-2726-2727-2728-2729-2730-2731-2732-2733-2734-2735-2736-2737-2738-2739-2740-2741-2742-2743-2744-2745-2746-2747-2748-2749-2750-2751-2752-2753-2754-2755-2756-2757-2758-2759-2760-2761-2762-2763-2764-2765-2766-2767-2768-2769-2770-2771-2772-2773-2774-2775-2776-2777-2778-2779-2780-2781-2782-2783-2784-2785-2786-2787-2788-2789-2790-2791-2792-2793-2794-2795-2796-2797-2798-2799-2800-2801-2802-2803-2804-2805-2806-2807-2808-2809-2810-2811-2812-2813-2814-2815-2816-2817-2818-2819-2820-2821-2822-2823-2824-2825-2826-2827-2828-2829-2830-2831-2832-2833-2834-2835-2836-2837-2838-2839-2840-2841-2842-2843-2844-2845-2846-2847-2848-2849-2850-2851-2852-2853-2854-2855-2856-2857-2858-2859-2860-2861-2862-2863-2864-2865-2866-2867-2868-2869-2870-2871-2872-2873-2874-2875-2876-2877-2878-2879-2880-2881-2882-2883-2884-2885-2886-2887-2888-2889-2890-2891-2892-2893-2894-2895-2896-2897-2898-2899-2900-2901-2902-2903-2904-2905-2906-2907-2908-2909-2910-2911-2912-2913-2914-2915-2916-2917-2918-2919-2920-2921-2922-2923-2924-2925-2926-2927-2928-2929-2930-2931-2932-2933-2934-2935-2936-2937-2938-2939-2940-2941-2942-2943-2944-2945-2946-2947-2948-2949-2950-2951-2952-2953-2954-2955-2956-2957-2958-2959-2960-2961-2962-2963-2964-2965-2966-2967-2968-2969-2970-2971-2972-2973-2974-2975-2976-2977-2978-2979-2980-2981-2982-2983-2984-2985-2986-2987-2988-2989-2990-2991-2992-2993-2994-2995-2996-2997-2998-2999-3000-3001-3002-3003-3004-3005-3006-3007-3008-3009-3010-3011-3012-3013-3014-3015-3016-3017-3018-3019-3020-3021-3022-3023-3024-3025-3026-3027-3028-3029-3030-3031-3032-3033-3034-3035-3036-3037-3038-3039-3040-3041-3042-3043-3044-3045-3046-3047-3048-3049-3050-3051-3052-3053-3054-3055-3056-3057-3058-3059-3060-3061-3062-3063-3064-3065-3066-3067-3068-3069-3070-3071-3072-3073-3074-3075-3076-3077-3078-3079-3080-3081-3082-3083-3084-3085-3086-3087-3088-3089-3090-3091-3092-3093-3094-3095-3096-3097-3098-3099-3100-3101-3102-3103-3104-3105-3106-3107-3108-3109-3110-3111-3112-3113-3114-3115-3116-3117-3118-3119-3120-3121-3122-3123-3124-3125-3126-3127-3128-3129-3130-3131-3132-3133-3134-3135-3136-3137-3138-3139-3140-3141-3142-3143-3144-3145-3146-3147-3148-3149-3150-3151-3152-3153-3154-3155-3156-3157-3158-3159-3160-3161-3162-3163-3164-3165-3166-3167-3168-3169-3170-3171-3172-3173-3174-3175-3176-3177-3178-3179-3180-3181-3182-3183-3184-3185-3186-3187-3188-3189-3190-3191-3192-3193-3194-3195-3196-3197-3198-3199-3200-3201-3202-3203-3204-3205-3206-3207-3208-3209-3210-3211-3212-3213-3214-3215-3216-3217-3218-3219-3220-3221-3222-3223-3224-3225-3226-3227-3228-3229-3230-3231-3232-3233-3234-3235-3236-3237-3238-3239-3240-3241-3242-3243-3244-3245-3246-3247-3248-3249-3250-3251-3252-3253-3254-3255-3256-3257-3258-3259-3260-3261-3262-3263-3264-3265-3266-3267-3268-3269-3270-3271-3272-3273-3274-3275-3276-3277-3278-3279-3280-3281-3282-3283-3284-3285-3286-3287-3288-3289-3290-3291-3292-3293-3294-3295-3296-3297-3298-3299-3300-3301-3302-3303-3304-3305-3306-3307-3308-3309-3310-3311-3312-3313-3314-3315-3316-3317-3318-3319-3320-3321-3322-3323-3324-3325-3326-3327-3328-3329-3330-3331-3332-3333-3334-3335-3336-3337-3338-3339-3340-3341-3342-3343-3344-3345-3346-3347-3348-3349-3350-3351-3352-3353-3354-3355-3356-3357-3358-3359-3360-3361-3362-3363-3364-3365-3366-3367-3368-3369-3370-3371-3372-3373-3374-3375-3376-3377-3378-3379-3380-3381-3~~

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts ADVANCED and REPaid during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the commencement and close of the year.

	Amount, 1st April 1929	Amount Advanced	TOTAL	Amount Repaid	Amount, 31st March 1930	Amount of Interest received and credited to Revenue (See Account No. 45).
	R	R	R	R	R	R
Government of Madras.						
Loans to Presidency Corporations including Port Trusts	(a) 1,05,05,350	16,50,000	1,21,55,350	4,89,558	1,16,65,792	5,50,128
Loans to Mofussil Municipalities	1,02,11,079	13,53,714	1,15,64,793	4,86,120	1,10,78,673	5,53,089
Loans to District and other Local Fund Committees	42,38,755	5,87,975	48,26,730	6,84,484	41,90,266	2,25,154
Loans to Indian States, Land-holders and other Notabilities			1,341	995	849	47
Advances to Cultivators		14,92,547	1,60,000	10,500	1,38,74,982	9,60,115
Advances under Special Laws	7,29,910	142	7,30,052	2,317	87,705	1,44,077
Loans to Local Boards for Railway Con- struction	13,84,374		13,84,374	26,414	13,37,900	89,984
Miscellaneous Loans and Advances	41,74,647	9,01,079	51,65,726	5,45,421	46,20,305	2,79,950
TOTAL	4,58,86,854	60,75,457	5,19,12,311	50,36,279	4,68,76,032	23,35,824
Government of Bombay.						
Loans by the Bombay Development Depart- ment	6,85,30,753	5,77,022	6,91,07,775	4,84,978	6,86,22,797	44,38,269
Loans to Presidency Corporations including Port Trusts	15,26,28,425	...	15,26,28,425	57,76,069	14,68,52,356	84,60,595
Loans to Mofussil Municipalities	48,54,477	4,93,950	48,48,427	1,89,658	46,58,769	1,77,276
Loans to District and other Local Fund Committees	12,66,775	...	12,66,775	36,860	12,29,915	67,141
Loans to Indian States, Land-holders and other Notabilities	(a) 4,20,550	...	4,20,550	60,175	3,60,375	80,125
Advances under Special Laws	59,840	...	59,840	38,445	21,395	23,941
Advances to Cultivators	1,56,11,974	31,49,555	1,87,61,529	23,21,021	1,59,37,508	6,34,588
Miscellaneous Loans and Advances	54,89,731	6,87,750	61,77,481	9,08,074	52,73,807	2,87,424
TOTAL	24,83,62,525	49,08,277	25,32,70,802	1,03,13,880	24,29,56,922	1,41,69,862
Carried over	29,41,99,379	1,09,88,734	30,51,88,113	1,53,50,159	23,98,32,954	1,70,05,186

(a) Differs from the last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts **ADVANCED** and **REPAID** during the year ended 31st March 1930, and the Balances of such **LOANS**, etc., at the commencement and close of the year—*contd*

	Amount, 1st April 1929	Amount Advanced	TOTAL	Amount Repaid.	Amount, 31st March 1930	Amount of Interest received and credited to Revenue (See Account No. 42)
	R	R	R	R	R	R
Brought forward	29,41,99,379	1,09,83,734	30,51,83,113	1,53,50,159	28,98,32,954	1,70,03,186
Government of Bengal.						
Loans to Mofussil Municipalities . . .	26,02,948	4,32,000	30,34,948	2,90,155	27,44,793	1,38,512
Loans to Port Funds . . .	11,231	—	—	4,122	4,27,139	12,150
Loans to District and other Local Fund Committees . . .	(a) 20,44,166	20,000	20,64,436	63,703	20,77,701	81,933
Advances under Special Laws . . .	2,56,622	23,582	3,10,184	77,068	2,33,116	5,532
Advances to Cultivators . . .	(a) 15,28,774	7,06,238	22,35,012	6,69,958	15,65,054	87,158
Miscellaneous Loans and Advances . . .	(a) 7,345	4,949	12,294	3,021	9,273	378
TOTAL	67,71,416	13,36,749	81,08,165	11,28,029	69,80,136	3,25,833
Government of United Provinces.						
Loans to Mofussil Municipalities . . .	2,02,48,117	5,99,888	2,08,48,005	6,27,261	2,02,20,744	6,80,887
Loans to District and other Local Fund Committees . . .	(a) 1,14,677	—	1,14,677	8,600	1,06,077	6,820
Loans to Indian States, Land-holders and other Notabilities . . .	27,35,762	—	27,35,762	1,65,118	25,70,644	1,48,168
Advances under Special Laws . . .	1,44,859	—	1,44,859	19,363	1,25,496	8,551
Advances to Cultivators . . .	(a) 1,41,86,193	64,93,471	2,06,79,664	77,36,717	1,29,42,947	6,85,223
Miscellaneous Loans and Advances . . .	17,78,632	16,500	17,95,182	8,75,035	9,20,097	1,20,035
TOTAL	3,92,08,240	71,09,859	4,63,18,099	94,82,094	3,68,86,005	16,50,579
Carried over	34,01,79,035	1,94,30,342	35,96,09,377	2,59,10,282	33,36,99,095	1,89,51,628

(a) Differs from the last year's closing balance by reason of correction since made.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts **ADVANCED** and **REPAID** during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the commencement and close of the year—*contd.*

	Amount, 1st April 1929	Amount Advanced.	TOTAL.	Amount Repaid	Amount, 31st March 1929	Amount of Interest received and credited to Revenue (See Account No. 42)
	R	R	R	R	R	R
Brought forward	34,01,79,085	1,94,30,342	35,96,09,377	2,59,10,282	33,28,99,095	1,89,81,228
Government of Punjab.						
Loans to Mofussil Municipalities	(a) 23,75,995	6,50,000	35,25,998	2,25,340	32,90,640	1,98,045
Loans to Indian States and other Notabilities			1,86,000	35,800	1,53,701	10,276
Loans to District and Other Local Fund Committees	5,60,612	4,540	6,35,152	58,388	5,78,761	27,170
Advances to Cultivators	(a) 95,31,497	60,89,478	1,56,20,975	22,27,026	1,33,93,939	3,52,352
Miscellaneous Loans and Advances	(a) 4,89,837	5,31,980	10,21,817	3,89,744	6,32,073	23,486
TOTAL	1,36,47,445	73,45,998	2,09,93,443	20,44,317	1,89,49,126	6,12,529
Government of Burma.						
Loans to Mofussil Municipalities	13,36,076	17,000	13,53,076	80,112	12,72,964	83,767
Loans to Port Funds	43,40,050	...	43,40,050	2,02,188	41,27,862	2,89,878
Loans to Indian States, Landholders and other Notabilities	5,000	...	5,000	905	4,095	250
Loans to District and other Local Fund Committees	58,14,072	62,026	58,76,098	40,071	58,36,027	3,47,106
Advances to Cultivators	32,14,434	17,88,977	49,53,411	19,22,142	30,31,269	3,67,094
Miscellaneous Loans and Advances	2,51,313	1,17,460	3,98,773	1,12,560	2,86,213	1,646
TOTAL	1,49,90,945	19,85,463	1,69,26,408	23,57,073	1,45,69,430	10,89,041
Carried over	36,88,17,425	2,87,11,803	39,75,29,228	3,12,12,577	36,63,16,651	2,06,84,098

(a) Differs from the last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances

No. 93.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts ADVANCED and REPAYD during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the commencement and close of the year—*contd.*

	Amount, 1st April 1929	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1930.	Amount of Interest received and credited to Revenue (See Account No. 42)
	R	R	R	R	R	R
Brought forward	86,88,17,425	2,87,11,803	89,75,29,228	3,12,12,577	86,03,16,651	2,06,81,098
Government of Bihar and Orissa.						
Loans to Mofussil Municipalities		5,000	53,483	34,490	4,18,093	13,445
Loans to District and other Committees	82,22,861	8,08,000	90,30,861	2,00,972	88,30,889	4,52,608
Advances under Special Laws	(a) 2,04,238	29,447	2,33,685	31,454	2,02,231	7,482
Advances to Cultivators	(b) 14,00,561	2,82,271	16,71,832	8,70,714	8,01,118	76,259
Miscellaneous Loans and Advances	14,900	...	14,900	1,450	13,450	584
TOTAL	1,01,90,013	12,74,718	1,14,04,731	11,39,080	1,02,45,681	5,60,328
Government of Central Provinces and Berar.						
Loans to Mofussil Municipalities	24,82,070	1,85,000	26,47,070	1,48,943	24,96,228	1,28,768
Loans to Indian States, Land-holders and other Notabilities	(a) 9,96,902	..	9,96,902	170	9,96,732	15,484
Advances to Cultivators	50,09,772	52,02,520	1,02,12,292	13,88,684	88,23,608	1,42,375
Miscellaneous Loans and Advances	...	73,300	73,300	4,000	69,300	...
TOTAL	84,88,744	54,60,820	1,39,29,564	15,41,898	1,23,87,868	2,56,627
Carried over	89,74,16,212	3,54,47,341	42,28,63,553	3,38,93,353	88,89,70,200	2,15,21,053

(a) Differa from last year's closing balance by reason of correction since made.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts ADVANCED and REPAID during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the commencement and close of the year—*cond.*

	Amount, 1st April 1929	Amount Advanced	Total	Amount Repaid.	Amount, 31st March 1930	Amount of interest received and credited to Revenue (See Account No. 42).
	R	R	R	R	R	R
Brought forward	38,74,16,212	3,54,47,341	42,28,63,553	3,38,03,353	38,80,70,200	2,15,21,053
Government of Assam.						
Loans to Mofussil Municipalities	1,58,006	13,500	1,71,506	15,006	1,56,500	8,269
Loans to District and other Local Fund Committees				15,777	1,00,129	7,522
Loans to Indian States, Landholders and other Notabilities		...	2,12	21,868	1,80,601	10,747
Advances to Cultivators	5,61,190	30,01,444	35,62,634	72	33,73,462	15,902
Miscellaneous Loans and Advances	32,313	30,850	69,163	4,712	64,451	1,591
TOTAL	10,67,884	30,64,294	41,81,678	2,46,535	38,85,143	44,191
Shan States Federation.						
Loans to Indian States, Landholders and other Notabilities	29,900	20,000	49,900	22,950	26,950	(b)
Loans to District and other Local Fund Committees	12,654	...	12,654	1,279	11,375	759
TOTAL	42,554	20,000	62,554	24,229	38,325	759
GRAND TOTAL	38,85,26,150	3,85,31,635	42,70,57,783	3,41,64,117	39,23,98,668	2,15,66,003
Distribution of Grand Total.						
Government of Madras	(a) 4,58,36,854	60,75,457	5,19,12,311	50,36,279	4,68,76,032	28,35,824
" " Bombay	(a) 24,83,62,525	40,68,277	25,32,70,802	1,08,13,880	24,29,56,022	1,41,60,362
" " Bengal	67,71,416	18,34,749	81,06,165	11,28,029	69,80,136	3,23,868
" " United Provinces	3,92,68,240	71,09,859	4,63,18,099	94,32,094	3,68,86,005	16,50,579
" " Punjab	(a) 1,36,47,445	73,45,998	2,09,93,443	29,44,317	1,80,49,126	6,12,621
" " Burma	1,49,00,945	19,35,463	1,69,26,408	23,57,978	1,45,58,430	10,89,641
" " Bihar and Orissa	1,01,80,643	12,74,718	1,14,04,761	11,89,080	1,02,65,681	5,50,328
" " Central Provinces and Berar	84,68,744	54,60,820	1,39,29,564	15,41,696	1,23,87,868	2,66,627
" " Assam	10,67,884	30,64,294	41,81,678	2,46,535	38,85,143	44,191
Shan States Federation	42,554	20,000	62,554	24,229	38,325	759
TOTAL	38,85,26,150	3,85,31,635	42,70,57,783	3,41,64,117	39,23,98,668	2,15,66,003

(a) Differs from last year's closing balance by reason of correction since made.
(b) Free of interest.

N. to W.—Debt, Deposits and Advances.

Remittances between India and England.

The transactions brought under this Remittance head fall into three classes :—

(1) Transactions put through by the agency of Government on behalf of third parties, chiefly His Majesty's Imperial Government, involving cash recoveries from or cash payments to them against corresponding payments or receipts in India on their behalf, such as recoverable expenditure incurred in India on account of the War Office or the Admiralty, and expenditure incurred in England on behalf of Local Funds, Indian States, etc.

(2) Transactions which require final adjustment in the Indian Accounts. Such transactions mostly appear in the High Commissioner's accounts. With the gradual extension of the functions of the High Commissioner as agent to the Government of India, the number of transactions of this nature in the Secretary of State's accounts is gradually diminishing.

(3) Cash remittances from India to England and *vice versa* of funds belonging to India. Under this class come

(a) Sterling purchases

(b) Sterling

taken over in London.

(c) Transfers through the Paper Currency Reserve, and

(d) Transfers through the Gold Standard Reserve.

Items (a) and (b) of class (3) have been fully explained in the note to Account No 98. Item (c) represents the proceeds of sterling loans raised in the London market by local authorities, etc., taken over by the Secretary of State against corresponding payments by the Government of India in India at the prevailing rate of exchange. The last two items represent, as the heads indicate, a transfer of funds from the Treasury balances to the Reserves in India or England against a corresponding withdrawal from the Reserves to the Treasury in England or India.

The details of transactions falling under classes (1) and (2) above are given in Account No 97. The various descriptive heads under which these transactions are shown indicate their nature.

No. 97.- ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS
and the BALANCES unadjusted at

		UNADJUSTED BALANCES.		No. of Item
		1st April 1929		
		Debits	Credits	
Part I.—Account Current with the Secretary of State for India.		£	£	
<i>His Majesty's Imperial Government.</i>				
War Office—				
Military expenditure at Aden			2,043	1
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore		5,127	..	2
Enlistment of Indians for service in the Colonies		491	..	3
Payments in India on A. F. O. 1706		36,364	..	4
Payments in England on I. A. F. A. 602 . . . . .		...	..	5
Effects of deceased Officers and men of the Indian Army . . . . .		...	655	6
Additional Indian Troops lent to the Government of Hong Kong . . . . .		...	...	7
Shanghai Defence Force		16,093	...	8
Funds for Command Paymaster, Aden		11	...	9
Pensions issued in India on behalf of the War Office		1,12,241	...	10
Air Ministry—				
Military Expenditure at Aden		238	...	11
Payments in India on A. F. O. 1706		5,528	...	12
" " England on I. A. F. A. 602 . . . . .		...	...	13
Expenditure in connection with the Air Ministry in Iraq		1,847	...	14
Funds supplied to the Royal Air Force, Iraq . . . . .		...	...	15
Anship base at Karachi. Civil . . . . .		...	...	16
Ditto Military . . . . .		...	2,191	17
Funds for Command Accountant, Royal Air Force, Aden . . . . .		...	...	18
Admiralty—				
Admiralty Transports		26	...	19
Advances in India on account of Naval Services (Civil)		8,623	...	20
Ditto ditto (Military)		2,668	...	21
Pensions issued in India on behalf of the Admiralty		(a) 290	...	22
Foreign Office—				
Lighting and Buoying the Persian Gulf . . . . .		...	2	23
Persian Gulf Radio Offices . . . . .		...	817	24
Board of Trade—				
Basses and Minicoy Light Dues . . . . .		...	765	25
Balances of Indian Shipping Masters' Accounts		2,566	...	26
Lighthouses in the Red Sea (Civil)		2,210	...	27
Ditto (Military) . . . . .		...	...	28
Expenditure in India on Transports		5,098	...	29
Sundry Departments and Dominion Governments—				
Expenditure in connection with Dominion Officers Serving in India		5,328	...	30
Postal and Money Order Transactions with the United Kingdom . . . . .		...	11,538	31
Postal and Money Order Transactions with Colonial Administrations . . . . .		...	...	32
Payments in India chargeable to the Ministry of Pensions		16,083	...	33
Pensions issued in India on behalf of His Majesty's Paymaster-General		(a) 2,098	...	34
Bills drawn in India on account of Emigration of Coolies and African Protectorates		5,800	...	35
Opium shipped to Hong Kong and the Straits Settlements . . . . .		...	...	36
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq . . . . .		...	...	37
National Health Insurance. Sale of Stamps in India . . . . .		...	126	38
Political Expenditure at Aden recoverable from the Colonial Office . . . . .		...	6,110	39
Unemployment Insurance. Sale of Stamps in India . . . . .		...	105	40
Miscellaneous (Civil)		2,789	...	41
Ditto (Military)		8,634	...	42
TOTAL HIS MAJESTY'S IMPERIAL GOVERNMENT		139,629	23,557	

(a) Part of £16,559 shown in the previous year under the head "Pensions, etc., issued in India to officers and men (Naval and Military) or their dependants."

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1930, the commencement and close of that year.

No. of Item.	TRANSACTIONS IN 1923-30				UNADJUSTED BALANCES	
	INDIA		ENGLAND		31st March 1930.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	1,406	1,299		575	..	2,512
2	19,374	22	..	19,750	5,200	..
3	1,595	30		543	1,654	..
4	93,558	13		92,194	37,715	..
5	...	15,021				
6	1	...			..	481
7		...			2,010	
8		13,533		11,6...		...
9	...	11				..
10	42,850	...	..	33,887	22,204	...
11	3,205	202	..	238	3,003	...
12	1,879	1	..	6,993	415	...
13	...	6,424	6,424	...	...	...
14	7,506	870	..	6,811	1,033	...
15	573,750	..	...	573,750	...	...
16	3,439	..	...	3,439	...	...
17	1,040	...	...	2,106	957	...
18	172,500	...	...	172,500	...	...
19	43	..	...	60	...	...
20	69,419	...	...	72,743	3,302	...
21	86,095	...	..	11,808	26,945	...
22	1,082	..	..	1,062	280	...
23	2	..	...	...	...	...
24	2,960	2,655	...	260	...	272
25	28	2,851	2,073	...	...	1,222
26	31,13	915	...	3,297	1,517	...
27	5,772	139	...	6,579	1,264	...
28	...	..	...	...	...	...
29	11,237	908	...	18,608	1,544	...
30	10,573	166	..	13,110	2,625	...
31	414,845	320,486	404,000	...	...	13,174
32	617,133	...	...	617,133	...	...
33	42,441	...	...	43,095	15,980	...
34	10,427	...	...	10,669	2,756	...
35	73,712	..	...	60,380	13,672	...
36	556,01	...	...	556,301	...	...
37	15,000	...	...	23,500	...	7,500
38	...	178	254	...	...	50
39	24,169	1,127	..	22,305	...	5,358
40	...	256	263	...	...	95
41	301,524	7,593	7,363	320,195	...	16,652
42	24,386	42,069	4,901	21,71	1,071	...
	3,187,057	931,087	484,434	2,718,172	169,411	51,377

N. to W.—Debt, Deposits and Advances

No. 97---ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS
and the BALANCES unadjusted at

		UNADJUSTED BALANCES.		No. of Item.
		1st APRIL 1920.		
		Debit's.	Credits.	
		£	£	
Brought forward		139,629	28,857	
His Majesty's Indian Government in London.				
OTHER REMITTANCE TRANSACTIONS—				
Exchange Adjustments on Remittance Transfers		...	...	43
Superior Services (India) Family Pension		...	38	44
Effects of deceased Officers and Members of the Indian Army		...	10	45
Remittances by British Soldiers on deposit in the Post Office Savings Bank or investment in British Securities		...	20 810	46
Indo-European Telegraphs Remittances		...	...	47
Remittances for payment by the India Office		...	247	48
Mission to the Court of Persia. Bills and Telegraphic Transfers		...	5,000	49
Miscellaneous Pay and Pensions chargeable to Local Funds, etc.		...	...	50
Recoveries on account of allotments paid in India		...	...	51
Expenses of Indian Cadets at Sandhurst		...	18	52
Sundry Provident Funds maintained in India		...	...	53
Rohilkhand and Kumaon Railway—Interest on 4 per cent. Debenture Stock allocated to State Works		...	...	54
Indian Military Widows' and Orphans' Fund (Sterling Branch)		...	...	55
Opium Supplied to the Siamese Government		...	...	56
Government of India Rupee Loans		...	...	57
Miscellaneous—				
Civil		82	...	58
Military		...	18	59
TOTAL—HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON		82	25,931	
TOTAL PART I—ACCOUNT CURRENT WITH THE SECRETARY OF STATE		1,0,681	4,788	

between INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1930, the commencement and close of that year—*contd.*

No of Item.	TRANSACTIONS IN 1929-30				UNADJUSTED BALANCES	
	INDIA.		ENGLAND		31st MARCH 1930	
	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£
	3,167,057	991,087	434,444	2,718,172	160,411	51,877
43	3	137		3	...	...
44	842	55,596		...	...	...
45			291		...	10
46		102,951	107,224	...	...	16,387
47	..	3,047	2,673	..	...	374
48	..	1,347	1,413	.	...	187
49	..	40,000	45,000	...	...	...
50	.	2,877	2,377	...	...	...
51	52	...	..	52	...	...
52	5	752	713	...	...	47
53	315	...	...	315	...	...
54		27,246	27,246	...	...	...
55	.	34,973	34,342	...	...	631
56	361,922	...	...	361,922	...	...
57	...	148		—148	...	...
58	5,919	26,552	26,602	5,962	99	...
59	29,547	6,446	6,523	28,905	621	...
	308,605	302,865	309,340	397,101	760	17,680
	3,565,662	1,233,452	794,304	3,115,273	170,071	68,957

N. to W.—Debt, Deposits and Advances

No. 97.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

		UNADJUSTED BALANCES.		No. of Items.
		1st APRIL 1920.		
		Debits.	Credits.	
		£	£	
Brought forward		139,661	49,788	
Part II—Account Current with the High Commissioner for India.				
<i>His Majesty's Indian Government in London.</i>				
Security Printing Press.		..	...	1
Payment on account of the Sussex Trust Fund.		..	...	2
Stores for Medical Stores Depots and Work		..	...	3
Stores for Ordnance Factories in India		..	...	4
Stores for Royal Indian Navy		..	...	5
Stores charged to Local Funds and Indian States		...	...	6
Stores for Provincial Governments' Commercial Undertakings		..	...	7
Pay and Pensions chargeable to Local Funds, etc.		...	...	8
Passage Advances to Government Officers (Civil)		..	...	9
Ditto ditto (Military)		...	...	10
Advances on account of Motor Cars and recoveries of such Advances (Civil)		..	...	11
Ditto ditto ditto (Military)		...	..	12
Purchase of Java Quinine		...	...	13
Sale of Opium shipped to England		...	...	14
Publications supplied to India (Civil)		11	...	15
Ditto ditto (Military)		2	...	16
(Concession Passages (Civil)		170	...	17
Ditto (Military)		...	170	18
Sundry Provident Funds (Civil)		...	...	19
Ditto (Military)		...	...	20
General Provident Fund (Civil)		1	...	21
Ditto (Military).		...	...	22
Indian Civil Service Provident Fund		...	...	23
Commutation of Pensions Central (Civil)		...	...	24
" " " (Military)		...	...	25
" " " (Provincial)		...	...	26
Stores for Grass Farms		...	...	27
Stores for Dairy Farms		...	..	28
Miscellaneous (Civil)		333*	...	29
" (Military)		...	7*	30
TOTAL PART II—ACCOUNT CURRENT WITH THE HIGH COMMISSIONER		517*	177*	
TOTAL ACCOUNT CURRENT BETWEEN INDIA AND ENGLAND		140,178*	49,965*	
Ditto				
IN RUPEES				

*Differs from the last year's closing balance by reason of correction since made.

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1930, the commencement and close of that Year—*concl'd*

No. of Item	TRANSACTIONS IN 1929-30.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND		31st MARCH 1930.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts)	Debits.	Credits.
	£	£	£	£	£	£
	3,565,662	1,233,452	794,404	3,115,273	170,071	68,957
1	..	103,198	103,198	..	..	..
2	..	879	879	..	..	..
3	...	96	..	..	..	..
4	..	..	..	..	..	..
5	..	..	69,059	..	..	..
6	..	25,164	25,164	..	..	..
7	...	21,388	21,388	..	..	..
8	...	27,521	27,521	..	..	..
9	...	983	983	..	..	..
10	...	200	200	..	..	..
11	6,988	13,884	13,884	6,989	..	6
12	359	654	654	359	..	..
13	..	1,021	1,021	...	...	..
14	80,343	..	...	80,343	...	...
15	...	7,174	7,163	...	..	..
16	...	719	733	...	16	..
17	...	34,018	34,761	...	13	..
18	...	397	567	...	...	...
19	23,321	4,654	4,654	23,321	..	...
20	1,464	10	10	1,464	..	...
21	20,756	7,416	7,416	20,757	...	..
22	700	4	4	700	..	..
23	20,009	424	424	20,009	...	..
24	...	32,702	32,702	...	...	..
25	...	14,917	14,917	...	...	..
26	...	53,349	53,349	...	...	..
27	...	937	937	...	...	...
28	...	1,504	1,504	...	...	...
29	119,818	21,266	21,284	122,908	...	3,289
30	203,888	2,421	2,435	203,359	6	...
	477,141	455,059	455,107	450,739	35	3,245
	4,042,803	1,688,511	1,249,411	3,566,012	170,106	72,202
	5,89,04,082*	2,25,13,497*	1,66,58,809	4,79,46,828		

* Difference due to omission of fractions of pound.

N. to W.—Debt, Deposits and Advances.
4 F 2

Purchases and Sales of Sterling.

The requirements of the Home Treasury for payments of interest on debt, of leave salaries and pensions, for purchase of stores for India, etc., which were previously met by the sale of what were familiarly called 'Council Bills' or 'Councils' by the Secretary of State in London, are now met by the purchase of sterling by the Government of India in India from banks and firms on an approved list. These banks and firms arrange with their London agents by cable for the payment of the sterling sold to Government to the Imperial Bank of India in London for credit to the account of the Secretary of State at the Bank of England. The rupee payments made by the Government are met from their treasury balances with the Imperial Bank of India.

At times it may be necessary for the Government of India to replenish the treasury balances by transfers from the Paper Currency Reserve or the Gold Standard Reserve or to effect sales direct against these reserves. When this happens, the necessary adjustments as between the Treasury and the Paper Currency or the Gold Standard Reserve Accounts are effected in England.

Similarly, when sterling is sold by firms in India in order to prevent exchange from falling below a certain level, the sale proceeds may be credited directly to the treasury balance or to the Paper Currency Reserve or the Gold Standard Reserve, as the case may be. Payments of sterling in London against these sales are made from the source to which the sale proceeds have been credited in India. There were no sales of sterling during 1929-30.

No. 98.—ACCOUNT showing amounts of STERLING PURCHASED in INDIA, and the proceeds thereof received by the SECRETARY OF STATE IN ENGLAND, during the year ended 31st March 1930, the amounts of the STERLING PURCHASED in INDIA but not realised by the SECRETARY OF STATE IN ENGLAND at the close of the Year, and the SUMS in RUPEES paid in INDIA on account of these Amounts, respectively.

	OUTSTANDING ON 1st APRIL 1929.		STERLING PURCHASED IN INDIA.		STERLING REALISED IN ENGLAND.		OUTSTANDING ON 31st MARCH 1930.	
	Amount of Sterling not realised by Secretary of State.	Rupess paid therefor.	Amount of Sterling.	Rupess paid therefor.	Amount of Sterling.	Rupess paid therefor.	Amount of Sterling not realised by Secretary of State.	Rupess paid therefor.
Calcutta	7,668,000	10,14,38,227	7,668,000	10,14,38,227	..	..
Madras	929,000	1,24,95,427	929,000	1,24,95,427	..	..
Bombay (including Kanak.)	6,723,000	9,00,48,086	6,723,000	9,00,48,086	..	..
TOTAL	15,315,000	20,39,11,720	15,315,000	20,39,11,720	..	..

No. 99.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1930.

	Balance, 1st April 1929.	Balance, 31st March 1930.
INDIA.	₹	₹
Cash in District Treasuries.		
India General	10,70,745	11,56,077
Baluchistan	1,95,820	1,75,416
North-West Frontier Province	1,88,966	5,05,361
Madras	73,28,444	73,12,860
Bombay	43,70,863	40,63,299
Bengal	64,63,215	47,22,084
United Provinces	34,62,814	33,33,649
Punjab	7,22,752	9,67,534
	47,78,963	77,99,861
Bihar and Orissa	30,67,640	24,01,634
Central Provinces and Berar	20,80,333	21,18,979
Assam	20,95,815	17,30,524
Coorg	1,51,816	96,663
TOTAL CASH IN DISTRICT TREASURIES	3,59,17,446	3,64,33,941
Cash in Imperial Bank of India and its Branches	5,61,23,451	22,11,99,736
TOTAL INDIA	9,20,46,097	25,76,33,677
ENGLAND.	£	£
Secretary of State	(a) 5,037,992	(b) 6,170,097
High Commissioner	177,258	216,729
TOTAL ENGLAND £	5,245,250	6,386,826
TOTAL ENGLAND CONVERTED INTO RS. AT £1 = RS. 13½	6,99,38,868	8,51,57,638
GRAND TOTAL	16,19,82,765	34,27,91,305

(a) Of this amount ₹3,042 represents uninvested cash of the Gold Standard Reserve.

(b) " " ₹3,748 " " " "

NEW DELHI ;
The 16th January 1931. }

E. BURDON,
Auditor General in India.